

ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2018



DIVISION OF LOCAL GOVERNMENT AUDIT



**ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2018**

***COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON***

***DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director***

***MARK TREECE, CPA, CGFM
Audit Manager***

***MARIE TIDWELL, CPA
ROBERT ANDERSON, CPA
Senior Auditors***

***PHILIP TOBY, CGFM
BRANDON HAMMES
PAULA KNIGHT
BRAD BURKE, CPA, CIA
GREG BRUSH, CISA
State Auditors***

This financial report is available at www.comptroller.tn.gov

GREENE COUNTY, TENNESSEE

TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
<u>INTRODUCTORY SECTION</u>		7
Greene County Officials		8
<u>FINANCIAL SECTION</u>		9
Independent Auditor's Report		10-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Position	A	15-16
Statement of Activities	B	17-18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	19-21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	23-24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	25-26
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	C-5	27-30
Solid Waste/Sanitation Fund	C-6	31
Special Purpose Fund	C-7	32
Highway/Public Works Fund	C-8	33
Proprietary Fund:		
Statement of Net Position	D-1	34
Statement of Revenues, Expenses, and Changes in Net Position	D-2	35
Statement of Cash Flows	D-3	36
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	E	37
Index and Notes to the Financial Statements		38-99
REQUIRED SUPPLEMENTARY INFORMATION:		100
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-1	101

	Exhibit	
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-2	102
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS – Discretely Presented Greene County School Department	F-3	103
Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Greene County School Department	F-4	104
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Retirement Plan of TCRS – Discretely Presented Greene County School Department	F-5	105
Schedule of Proportionate Share of the Net Pension Liability (Asset) in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Greene County School Department	F-6	106
Schedule of Changes in the Total OPEB Liability and Related Ratios Self-Insured Plan - Primary Government	F-7	107
Schedule of Changes in the Total OPEB Liability and Related Ratios Local Education Plan - Discretely Presented Greene County School Department	F-8	108
Notes to the Required Supplemental Information		109
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		110
Nonmajor Governmental Funds:		111-112
Combining Balance Sheet	G-1	113-116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2	117-120
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Drug Control Fund	G-3	121
General Debt Service Fund	G-4	122
Education Debt Service Fund	G-5	123
General Capital Projects Fund	G-6	124
Other Capital Projects Fund	G-7	125
Fiduciary Funds:		126
Combining Statement of Fiduciary Assets and Liabilities	H-1	127
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	128-130
Component Unit:		
Discretely Presented Greene County School Department:		131
Statement of Activities	I-1	132
Balance Sheet – Governmental Funds	I-2	133
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	I-3	134
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	135

	Exhibit	Page(s)
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	136
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	137-138
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	I-7	139-140
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	I-8	141-142
School Federal Projects Fund	I-9	143
Central Cafeteria Fund	I-10	144
Education Capital Projects Fund	I-11	145
Miscellaneous Schedules:		146
Schedule of Changes in Long-term Notes and Bonds	J-1	147
Schedule of Long-term Debt Requirements by Year	J-2	148
Schedule of Transfers – Primary Government and Discretely Presented Greene County School Department	J-3	149
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Greene County School Department	J-4	150
Schedule of Detailed Revenues – All Governmental Fund Types	J-5	151-164
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Greene County School Department	J-6	165-168
Schedule of Detailed Expenditures – All Governmental Fund Types	J-7	169-196
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Greene County School Department	J-8	197-209
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Funds	J-9	210
 <u>SINGLE AUDIT SECTION</u>		 211
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government</i> <i>Auditing Standards</i>		212-213
Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance		214-216
Schedule of Expenditures of Federal Awards and State Grants		217-218
Summary Schedule of Prior-year Findings		219
Schedule of Findings and Questioned Costs		220-224
Management's Corrective Action Plan		225-228
Best Practice		229

Summary of Audit Findings

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2018

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2018.

Results

Our report on Greene County's financial statements is unmodified.

Our audit resulted in three findings and recommendations, which we have reviewed with Greene County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings

The following are summaries of the audit findings:

OFFICE OF COUNTY MAYOR

- ◆ Some Sanitation Department employees used assets owned by the department for private purposes.

OFFICE OF CLERK AND MASTER

- ◆ Time sheets did not always accurately reflect time worked.

OFFICE OF SHERIFF

- ◆ Time sheets for an employee did not always accurately reflect time worked.

INTRODUCTORY SECTION

Greene County Officials

June 30, 2018

Officials

David Crum, County Mayor
David Weems, Superintendent of Highways
David McLain, Director of Schools
Nathan Holt, Trustee
Charles Jeffers, Assessor of Property
Lori Bryant, County Clerk
Pam Venerable, Circuit and General Sessions Courts Clerk
Kay Armstrong, Clerk and Master
Joy Rader Nunnally, Register of Deeds
Pat Hankins, Sheriff
Danny Lowery, Director of Accounts and Budgets
Diane Swatzell, Purchasing Agent

Board of County Commissioners

David Crum, County Mayor, Chairman	Zak Neas
Josh Arrowood	Lyle Parton
Paul Burkey	Butch Patterson
Pamela Carpenter	Brad Peters
George Clemmer	Robin Quillen
Jason Cobble	James Randolph
Sharron Collins	Tim Shelton
Eddie Jennings	Dale Tucker
Josh Kesterson	Frank Waddell
Wade McAmis	John Waddle, Jr.
Gerald Miller	Charles White

Board of Education

Rick Tipton, Chairman	Michelle Holt
Kathy Austin	Clark Justis
Nathan Brown	Brian Wilhoit
Tom Cobble	

Audit Committee

J. Thomas Love, Chairman
Beth Anne Collins
William Moss

FINANCIAL SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Independent Auditor's Report

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Emphasis of Matter

We draw attention to Note I.D.9. to the financial statements, which describes restatements reducing the beginning net position of the Governmental Activities of the primary government and the discretely presented Greene County School Department by \$475,000 and \$10,103,863, respectively, on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability and related ratios, schedules of county and school contributions, schedule of school's proportionate share of the net pension

liability, and schedule of county and school changes in the total other postemployment benefits liability and related ratios on pages 101-109 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greene County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), miscellaneous schedules and the other information such as the introductory section and management's corrective action plans are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

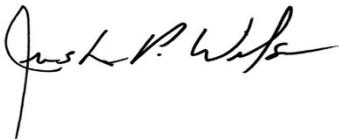
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and management's corrective action plans have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2019, on our consideration of Greene County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greene County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 7, 2019

JPW/tg

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Position
June 30, 2018

	Primary Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 131,856	\$ 927,357
Equity in Pooled Cash and Investments	25,073,965	8,911,659
Accounts Receivable	2,679,002	195,134
Allowance for Uncollectibles	(237,368)	0
Due from Other Governments	1,656,872	2,751,401
Property Taxes Receivable	15,969,204	8,725,065
Allowance for Uncollectible Property Taxes	(438,928)	(240,849)
Prepaid Items	18,905	0
Unamortized Discount on Debt	23,906	0
Net Pension Asset - Agent Plan	1,364,505	568,769
Net Pension Asset - Teacher Retirement Plans	0	325,463
Capital Assets:		
Assets Not Depreciated:		
Land	500,320	974,743
Construction in Progress	1,235,764	133,835
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	7,121,568	26,045,425
Other Capital Assets	3,402,761	4,005,499
Infrastructure	18,405,412	0
Total Assets	<u>\$ 76,907,744</u>	<u>\$ 53,323,501</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 282,362	\$ 0
Pension Changes in Experience	0	139,872
Pension Changes in Assumptions	899,056	2,299,609
Pension Changes in Investment Earnings	154	34,407
Pension Other Deferrals	0	267,844
Pension Contributions After Measurement Date	909,070	2,673,858
OPEB Contributions After Measurement Date	85,000	947,467
Total Deferred Outflows of Resources	<u>\$ 2,175,642</u>	<u>\$ 6,363,057</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 274,440	\$ 28,345
Accrued Payroll	646,501	0
Payroll Deductions Payable	223,342	869,742
Contracts Payable	75,915	74,194
Claims and Judgments Payable	1,112,682	0

(Continued)

Exhibit A

Greene County, Tennessee
Statement of Net Position (Cont.)

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 57,881	\$ 0
Due to Cities	69,035	0
Other Current Liabilities	0	895,651
Noncurrent Liabilities:		
Due Within One Year	3,771,466	248,231
Due in More Than One Year	22,559,030	18,590,166
Total Liabilities	<u>\$ 28,790,292</u>	<u>\$ 20,706,329</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 15,126,236	\$ 8,278,245
Pension Changes in Experience	1,279,968	5,211,823
Pension Changes in Investment Earnings	0	5,339
OPEB Changes in Assumptions	0	761,926
Deferred Credit of Refunding	114,600	0
Total Deferred Inflows of Resources	<u>\$ 16,520,804</u>	<u>\$ 14,257,333</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 19,339,045	\$ 31,159,502
Restricted for:		
Finance	74,049	0
Administration of Justice	160,200	0
Public Safety	218,781	0
Public Health and Welfare	473,162	0
Highways	2,867,066	0
Debt Service	1,079,322	0
Education	0	854,489
Capital Projects	736,350	628,385
Pensions	1,364,505	894,232
Unrestricted	<u>7,459,810</u>	<u>(8,813,712)</u>
Total Net Position	<u>\$ 33,772,290</u>	<u>\$ 24,722,896</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B

Greene County, Tennessee
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Total Activities	Unit Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,437,733	\$ 584,684	\$ 58,591	\$ 657,193	\$ (2,137,265)	\$ 0
Finance	2,096,685	1,812,990	0	0	(283,695)	0
Administration of Justice	2,018,494	1,694,810	63,220	0	(260,464)	0
Public Safety	12,629,661	2,367,445	270,000	617,055	(9,375,161)	0
Public Health and Welfare	7,029,675	4,707,387	1,024,452	586,475	(711,361)	0
Social, Cultural, and Recreational Services	311,896	0	39,736	394,725	122,565	0
Agriculture and Natural Resources	195,578	0	0	0	(195,578)	0
Highways	7,509,946	112,081	2,950,892	1,716,365	(2,730,608)	0
Education	127,462	0	0	0	(127,462)	0
Interest on Long-term Debt	577,317	0	0	0	(577,317)	0
Total Primary Government	\$ 35,934,447	\$ 11,279,397	\$ 4,406,891	\$ 3,971,813	\$ (16,276,346)	\$ 0
Component Unit:						
Greene County School Department	\$ 58,769,814	\$ 1,451,466	\$ 8,599,862	\$ 124,641	\$ 0	\$ (48,593,845)
Total Component Unit	\$ 58,769,814	\$ 1,451,466	\$ 8,599,862	\$ 124,641	\$ 0	\$ (48,593,845)

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government Total Governmental Activities	Unit Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 10,808,988	\$ 7,654,297	
Property Taxes Levied for Debt Service				3,373,580	0	
Local Option Sales Taxes				1,947,956	6,057,404	
Franchise Taxes				410,027	0	
Mixed Drink Tax				7,703	7,729	
Other Local Taxes				23,315	194	
Wheel Tax				3,632,900	0	
Litigation Taxes				801,214	0	
Business Tax				690,587	0	
Hotel/Motel Tax				461,805	0	
Mineral Severance Tax				102,495	0	
Wholesale Beer Tax				188,134	0	
Grants and Contributions Not Restricted to Specific Programs				1,714,329	36,223,806	
Unrestricted Investment Income				134,059	88,352	
Miscellaneous				0	43,498	
Gain on Disposal of Capital Assets				205,128	0	
Total General Revenues				\$ 24,502,220	\$ 50,075,280	
Change in Net Position				\$ 8,225,874	\$ 1,481,435	
Net Position, July 1, 2017				26,021,416	33,345,324	
Restatement - See Note I.D.9.				(475,000)	(10,103,863)	
Net Position, June 30, 2018				\$ 33,772,290	\$ 24,722,896	

The notes to the financial statements are an integral part of this statement.

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2018

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 264	\$ 2	\$ 109,903	\$ 0	\$ 2,591	\$ 112,760
Equity in Pooled Cash and Investments	7,645,733	1,418,565	3,587,678	5,746,195	3,267,536	21,665,707
Accounts Receivable	2,584,533	19,242	0	1,613	63,824	2,669,212
Allowance for Uncollectibles	(237,368)	0	0	0	0	(237,368)
Due from Other Governments	967,229	0	0	525,211	164,432	1,656,872
Due from Other Funds	47,676	0	0	20,381	0	68,057
Property Taxes Receivable	8,901,674	2,290,375	713,395	0	4,063,760	15,969,204
Allowance for Uncollectible Property Taxes	(245,272)	(63,107)	(19,657)	0	(110,892)	(438,928)
Prepaid Items	5,741	0	13,164	0	0	18,905
Total Assets	<u>\$ 19,670,210</u>	<u>\$ 3,665,077</u>	<u>\$ 4,404,483</u>	<u>\$ 6,293,400</u>	<u>\$ 7,451,251</u>	<u>\$ 41,484,421</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 179,323	\$ 1,723	\$ 0	\$ 67,669	\$ 767	\$ 249,482
Accrued Payroll	531,004	24,058	0	91,439	0	646,501
Payroll Deductions Payable	205,811	1,882	0	15,649	0	223,342
Contracts Payable	75,915	0	0	0	0	75,915
Claims and Judgments Payable	0	0	971,641	0	0	971,641
Due to Other Funds	0	0	0	0	68,057	68,057
Due to Cities	0	69,035	0	0	0	69,035
Total Liabilities	<u>\$ 992,053</u>	<u>\$ 96,698</u>	<u>\$ 971,641</u>	<u>\$ 174,757</u>	<u>\$ 68,824</u>	<u>\$ 2,303,973</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 8,430,282	\$ 2,169,088	\$ 675,617	\$ 0	\$ 3,851,249	\$ 15,126,236

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>						
Deferred Delinquent Property Taxes	\$ 196,351	\$ 50,521	\$ 15,735	\$ 0	\$ 86,579	\$ 349,186
Other Deferred/Unavailable Revenue	2,063,656	0	0	262,087	100,139	2,425,882
Total Deferred Inflows of Resources	\$ 10,690,289	\$ 2,219,609	\$ 691,352	\$ 262,087	\$ 4,037,967	\$ 17,901,304
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 5,741	\$ 0	\$ 13,164	\$ 0	\$ 0	\$ 18,905
Restricted:						
Restricted for Finance	74,049	0	0	0	0	74,049
Restricted for Administration of Justice	160,200	0	0	0	0	160,200
Restricted for Public Safety	23,096	0	0	0	195,685	218,781
Restricted for Public Health and Welfare	13,169	409,472	0	0	0	422,641
Restricted for Highways/Public Works	0	0	0	2,692,097	0	2,692,097
Restricted for Debt Service	0	0	0	0	1,060,562	1,060,562
Restricted for Capital Projects	0	0	0	0	686,816	686,816
Committed:						
Committed for General Government	0	0	2,728,326	0	0	2,728,326
Committed for Public Health and Welfare	25,629	939,298	0	0	0	964,927
Committed for Highways/Public Works	0	0	0	3,164,459	0	3,164,459
Committed for Debt Service	0	0	0	0	1,401,397	1,401,397
Assigned:						
Assigned for General Government	1,826,380	0	0	0	0	1,826,380
Assigned for Finance	10,325	0	0	0	0	10,325
Assigned for Administration of Justice	13,793	0	0	0	0	13,793
Assigned for Public Safety	243,806	0	0	0	0	243,806

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>FUND BALANCES (Cont.)</u>						
Assigned (Cont.):						
Assigned for Public Health and Welfare	\$ 413,509	\$ 0	\$ 0	\$ 0	\$ 0	\$ 413,509
Assigned for Social, Cultural, and Recreational Services	12,807	0	0	0	0	12,807
Assigned for Agriculture and Natural Resources	98	0	0	0	0	98
Unassigned	5,165,266	0	0	0	0	5,165,266
Total Fund Balances	<u>\$ 7,987,868</u>	<u>\$ 1,348,770</u>	<u>\$ 2,741,490</u>	<u>\$ 5,856,556</u>	<u>\$ 3,344,460</u>	<u>\$ 21,279,144</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,670,210</u>	<u>\$ 3,665,077</u>	<u>\$ 4,404,483</u>	<u>\$ 6,293,400</u>	<u>\$ 7,451,251</u>	<u>\$ 41,484,421</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-2

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2018

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$	21,279,144
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	500,320	
Add: construction in progress		1,235,764	
Add: infrastructure net of accumulated depreciation		18,405,412	
Add: buildings and improvements net of accumulated depreciation		7,121,568	
Add: other capital assets net of accumulated depreciation		<u>3,402,761</u>	30,665,825
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,775,068
(3) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.			3,271,145
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(22,125,000)	
Less: other loans payable		(687,663)	
Add: deferred charge on refunding		282,362	
Less: deferred credit on refunding		(114,600)	
Add: unamortized discount on debt		23,906	
Less: compensated absences payable		(1,043,617)	
Less: other postemployment benefits liability		(1,435,800)	
Add: net pension asset		1,364,505	
Less: accrued interest on bonds and notes		(57,881)	
Less: other deferred revenue - premium on debt		<u>(1,038,416)</u>	(24,832,204)
(5) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and opeb will be amortized and recognized as components of pension and opeb expense in future years:			
Add: deferred outflows of resources related to pensions	\$	1,808,280	
Less: deferred inflows of resources related to pensions		(1,279,968)	
Add: deferred outflows of resources related to opeb		<u>85,000</u>	<u>613,312</u>
Net position of governmental activities (Exhibit A)			<u>\$ 33,772,290</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018

	Major Funds				Nonmajor	Total
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>Revenues</u>						
Local Taxes	\$ 11,444,678	\$ 2,024,757	\$ 620,197	\$ 3,030,063	\$ 4,981,571	\$ 22,101,266
Licenses and Permits	591,902	0	0	250	0	592,152
Fines, Forfeitures, and Penalties	654,404	0	0	0	75,957	730,361
Charges for Current Services	4,255,119	207,098	0	0	1,004	4,463,221
Other Local Revenues	990,923	213,639	19,708	34,329	80,708	1,339,307
Fees Received From County Officials	3,097,502	0	0	0	0	3,097,502
State of Tennessee	3,161,021	69,557	1,107,440	4,594,822	693,316	9,626,156
Federal Government	109,176	0	0	299,966	636,179	1,045,321
Other Governments and Citizens Groups	332,825	0	0	78,530	3,613	414,968
Total Revenues	\$ 24,637,550	\$ 2,515,051	\$ 1,747,345	\$ 8,037,960	\$ 6,472,348	\$ 43,410,254
<u>Expenditures</u>						
Current:						
General Government	\$ 1,599,308	\$ 0	\$ 1,432,853	\$ 0	\$ 0	\$ 3,032,161
Finance	1,848,376	0	0	0	40	1,848,416
Administration of Justice	2,063,250	0	0	0	830	2,064,080
Public Safety	11,580,684	0	0	0	95,888	11,676,572
Public Health and Welfare	5,013,789	2,276,390	0	0	0	7,290,179
Social, Cultural, and Recreational Services	106,582	0	0	0	0	106,582
Agriculture and Natural Resources	204,057	0	0	0	0	204,057
Other Operations	829,059	0	0	0	657,193	1,486,252
Highways	0	0	0	6,381,792	0	6,381,792
Debt Service:						
Principal on Debt	0	0	0	0	2,812,016	2,812,016
Interest on Debt	0	0	0	0	803,367	803,367
Other Debt Service	0	0	0	0	80,642	80,642

(Continued)

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 841,877	\$ 841,877
Total Expenditures	\$ 23,245,105	\$ 2,276,390	\$ 1,432,853	\$ 6,381,792	\$ 5,291,853	\$ 38,627,993
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,392,445	\$ 238,661	\$ 314,492	\$ 1,656,168	\$ 1,180,495	\$ 4,782,261
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 31,623	\$ 0	\$ 0	\$ 4,732	\$ 0	\$ 36,355
Transfers In	49,500	0	0	0	0	49,500
Transfers Out	0	0	(49,500)	0	0	(49,500)
Total Other Financing Sources (Uses)	\$ 81,123	\$ 0	\$ (49,500)	\$ 4,732	\$ 0	\$ 36,355
Net Change in Fund Balances	\$ 1,473,568	\$ 238,661	\$ 264,992	\$ 1,660,900	\$ 1,180,495	\$ 4,818,616
Fund Balance, July 1, 2017	6,514,300	1,110,109	2,476,498	4,195,656	2,163,965	16,460,528
Fund Balance, June 30, 2018	\$ 7,987,868	\$ 1,348,770	\$ 2,741,490	\$ 5,856,556	\$ 3,344,460	\$ 21,279,144

The notes to the financial statements are an integral part of this statement.

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ 4,818,616
<p>(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:</p>		
Add: capital assets purchased in the current period	\$ 1,670,278	
Less: current-year depreciation expense	<u>(2,597,054)</u>	(926,776)
<p>(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.</p>		
Add: assets donated and capitalized	\$ 348,472	
Less: net book value of assets disposed	<u>(160,574)</u>	187,898
<p>(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Add: deferred delinquent property taxes and other deferred June 30, 2018	\$ 2,775,068	
Less: deferred delinquent property taxes and other deferred June 30, 2017	<u>(2,642,086)</u>	132,982
<p>(4) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:</p>		
Add: change in unamortized premium on debt issuances	\$ 288,741	
Less: change in unamortized discount on debt	(4,276)	
Add: principal payments on bonds	2,690,000	
Add: principal payments on other loans	122,016	
Add: change in deferred charge on refunding debt	49,762	
Less: change in deferred credit on refunding debt	<u>(114,600)</u>	3,031,643
<p>(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
Change in accrued interest payable	\$ 6,423	
Change in compensated absences payable	(123,847)	
Change in OPEB liability (net of restatement)	(20,600)	
Change in net pension asset - agent plan	1,345,884	
Change in deferred outflows related to pensions	(679,090)	
Change in deferred inflows related to pensions	(416,607)	
Change in deferred outflows related to OPEB (net of restatement)	<u>(100)</u>	112,063

(Continued)

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities (Cont.)

(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.	<u>\$ 869,448</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ 8,225,874</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 11,444,678	\$ 0	\$ 0	\$ 11,444,678	\$ 11,408,022	\$ 11,408,022	\$ 36,656
Licenses and Permits	591,902	0	0	591,902	563,500	563,500	28,402
Fines, Forfeitures, and Penalties	654,404	0	0	654,404	620,850	651,749	2,655
Charges for Current Services	4,255,119	0	0	4,255,119	4,493,150	4,493,150	(238,031)
Other Local Revenues	990,923	0	0	990,923	520,800	593,439	397,484
Fees Received From County Officials	3,097,502	0	0	3,097,502	2,924,000	2,924,000	173,502
State of Tennessee	3,161,021	0	0	3,161,021	2,345,300	2,710,413	450,608
Federal Government	109,176	0	0	109,176	92,000	122,000	(12,824)
Other Governments and Citizens Groups	332,825	0	0	332,825	241,500	247,964	84,861
Total Revenues	\$ 24,637,550	\$ 0	\$ 0	\$ 24,637,550	\$ 23,209,122	\$ 23,714,237	\$ 923,313
Expenditures							
General Government							
County Commission	\$ 240,099	\$ (300)	\$ 195	\$ 239,994	\$ 32,765	\$ 212,765	\$ (27,229)
County Mayor/Executive	174,397	0	169	174,566	182,097	182,097	7,531
Personnel Office	59,373	0	86	59,459	94,274	94,274	34,815
County Attorney	228,282	0	43	228,325	254,454	254,454	26,129
Election Commission	284,829	(660)	32,672	316,841	385,151	385,151	68,310
Register of Deeds	344,537	(1,908)	3,481	346,110	350,390	350,390	4,280
Codes Compliance	768	(12,500)	12,500	768	26,250	26,250	25,482
Geographical Information Systems	14,365	0	0	14,365	23,865	23,865	9,500
County Buildings	252,658	(3,315)	19,684	269,027	302,850	312,850	43,823
Finance							
Accounting and Budgeting	400,908	0	60	400,968	417,251	417,251	16,283
Purchasing	123,051	0	172	123,223	125,736	125,736	2,513
Property Assessor's Office	540,919	(13,684)	4,305	531,540	625,639	625,639	94,099
Reappraisal Program	24,262	0	1,374	25,636	36,250	36,250	10,614
County Trustee's Office	270,167	(92)	693	270,768	302,109	302,109	31,341
County Clerk's Office	489,069	(434)	3,721	492,356	499,297	499,297	6,941

(Continued)

Exhibit C-5

Greene County, Tennessee
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 792,617	\$ 0	\$ 969	\$ 793,586	\$ 825,042	\$ 825,042	\$ 31,456
General Sessions Court	325,626	0	139	325,765	329,701	331,169	5,404
Drug Court	65,084	0	0	65,084	63,169	67,169	2,085
Chancery Court	407,273	0	157	407,430	413,191	413,191	5,761
Juvenile Court	234,126	(1,400)	139	232,865	275,203	273,735	40,870
District Attorney General	4,103	0	0	4,103	5,100	5,100	997
Other Administration of Justice	9,216	0	0	9,216	9,245	9,245	29
Courtroom Security	225,205	0	12,390	237,595	268,718	268,718	31,123
<u>Public Safety</u>							
Sheriff's Department	4,931,298	(134,321)	117,096	4,914,073	4,820,887	5,080,010	165,937
Special Patrols	205,299	(307)	30,721	235,713	259,389	266,562	30,849
Administration of the Sexual Offender Registry	6,318	0	56	6,374	10,000	10,000	3,626
Jail	5,377,947	(18,826)	48,321	5,407,442	5,520,784	5,583,658	176,216
Juvenile Services	97,024	0	32,976	130,000	130,000	130,000	0
Civil Defense	135,118	(423)	484	135,179	149,149	149,149	13,970
Rescue Squad	10,000	0	0	10,000	10,000	10,000	0
Disaster Relief	120,000	0	0	120,000	120,000	120,927	927
Other Emergency Management	5,495	0	2,875	8,370	13,500	13,500	5,130
Inspection and Regulation	272,491	(453)	1,362	273,400	323,597	323,597	50,197
County Coroner/Medical Examiner	197,302	0	6,566	203,868	208,725	211,275	7,407
Other Public Safety	222,392	(1,836)	3,348	223,904	290,323	291,823	67,919
<u>Public Health and Welfare</u>							
Local Health Center	597,381	(50,975)	23,538	569,944	553,184	702,068	132,124
Rabies and Animal Control	248,127	(368)	4,686	252,445	210,658	275,658	23,213
Ambulance/Emergency Medical Services	3,386,629	(240,294)	360,316	3,506,651	3,808,639	4,213,651	707,000
Alcohol and Drug Programs	9,835	0	0	9,835	12,500	12,500	2,665
Other Local Health Services	498,697	0	0	498,697	572,033	671,533	172,836
Appropriation to State	81,183	0	0	81,183	81,183	81,183	0
Waste Pickup	95,145	(250)	1,006	95,901	98,766	98,766	2,865

(Continued)

Exhibit C-5

Greene County, Tennessee
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Other Public Health and Welfare	\$ 96,792	\$ (62,786)	\$ 23,963	\$ 57,969	\$ 63,659	\$ 75,059	\$ 17,090
<u>Social, Cultural, and Recreational Services</u>							
Libraries	90,000	0	0	90,000	90,000	90,000	0
Parks and Fair Boards	16,582	0	12,807	29,389	0	29,500	111
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	115,755	0	98	115,853	146,444	147,794	31,941
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	86,802	0	0	86,802	87,720	87,720	918
<u>Other Operations</u>							
Tourism	97,801	0	0	97,801	100,000	100,000	2,199
Industrial Development	97,801	0	0	97,801	100,000	100,000	2,199
Airport	40,380	0	0	40,380	30,380	46,380	6,000
Veterans' Services	77,417	0	263	77,680	81,908	81,908	4,228
Other Charges	33,093	0	0	33,093	52,515	196,079	162,986
Contributions to Other Agencies	274,397	0	0	274,397	280,120	294,620	20,223
Miscellaneous	208,170	0	0	208,170	218,500	218,500	10,330
Total Expenditures	\$ 23,245,105	\$ (545,132)	\$ 763,431	\$ 23,463,404	\$ 24,293,810	\$ 25,756,667	\$ 2,293,263
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 1,392,445	\$ 545,132	\$ (763,431)	\$ 1,174,146	\$ (1,084,688)	\$ (2,042,430)	\$ 3,216,576
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 31,623	\$ 0	\$ 0	\$ 31,623	\$ 0	\$ 12,591	\$ 19,032
Transfers In	49,500	0	0	49,500	145,000	145,000	(95,500)
Total Other Financing Sources	\$ 81,123	\$ 0	\$ 0	\$ 81,123	\$ 145,000	\$ 157,591	\$ (76,468)

(Continued)

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 1,473,568	\$ 545,132	\$ (763,431)	\$ 1,255,269	\$ (939,688)	\$ (1,884,839)	\$ 3,140,108
Fund Balance, July 1, 2017	6,514,300	(545,132)	0	5,969,168	3,922,601	4,104,646	1,864,522
Fund Balance, June 30, 2018	<u>\$ 7,987,868</u>	<u>\$ 0</u>	<u>\$ (763,431)</u>	<u>\$ 7,224,437</u>	<u>\$ 2,982,913</u>	<u>\$ 2,219,807</u>	<u>\$ 5,004,630</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-6

Greene County, Tennessee
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Solid Waste/Sanitation Fund
 For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,024,757	\$ 0	\$ 0	\$ 2,024,757	\$ 1,927,757	\$ 1,927,757	\$ 97,000
Charges for Current Services	207,098	0	0	207,098	177,000	177,000	30,098
Other Local Revenues	213,639	0	0	213,639	115,960	137,486	76,153
State of Tennessee	69,557	0	0	69,557	45,000	95,000	(25,443)
Total Revenues	\$ 2,515,051	\$ 0	\$ 0	\$ 2,515,051	\$ 2,265,717	\$ 2,337,243	\$ 177,808
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,503,054	\$ (29,311)	\$ 267,738	\$ 1,741,481	\$ 1,375,258	\$ 1,868,604	\$ 127,123
Waste Pickup	371,880	0	0	371,880	409,509	437,689	65,809
Convenience Centers	355,201	(736)	12,306	366,771	295,890	395,890	29,119
Transfer Stations	46,255	(3,097)	8,367	51,525	68,856	58,856	7,331
Total Expenditures	\$ 2,276,390	\$ (33,144)	\$ 288,411	\$ 2,531,657	\$ 2,149,513	\$ 2,761,039	\$ 229,382
Excess (Deficiency) of Revenues Over Expenditures	\$ 238,661	\$ 33,144	\$ (288,411)	\$ (16,606)	\$ 116,204	\$ (423,796)	\$ 407,190
Net Change in Fund Balance	\$ 238,661	\$ 33,144	\$ (288,411)	\$ (16,606)	\$ 116,204	\$ (423,796)	\$ 407,190
Fund Balance, July 1, 2017	1,110,109	(33,144)	0	1,076,965	667,986	867,986	208,979
Fund Balance, June 30, 2018	\$ 1,348,770	\$ 0	\$ (288,411)	\$ 1,060,359	\$ 784,190	\$ 444,190	\$ 616,169

The notes to the financial statements are an integral part of this statement.

Exhibit C-7

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 620,197	\$ 611,697	\$ 611,697	\$ 8,500
Other Local Revenues	19,708	8,500	8,500	11,208
State of Tennessee	1,107,440	1,125,000	1,125,000	(17,560)
Total Revenues	<u>\$ 1,747,345</u>	<u>\$ 1,745,197</u>	<u>\$ 1,745,197</u>	<u>\$ 2,148</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,432,853	\$ 1,652,997	\$ 1,652,997	\$ 220,144
Total Expenditures	<u>\$ 1,432,853</u>	<u>\$ 1,652,997</u>	<u>\$ 1,652,997</u>	<u>\$ 220,144</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 314,492</u>	<u>\$ 92,200</u>	<u>\$ 92,200</u>	<u>\$ 222,292</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (49,500)	\$ (115,000)	\$ (115,000)	\$ 65,500
Total Other Financing Sources	<u>\$ (49,500)</u>	<u>\$ (115,000)</u>	<u>\$ (115,000)</u>	<u>\$ 65,500</u>
Net Change in Fund Balance	\$ 264,992	\$ (22,800)	\$ (22,800)	\$ 287,792
Fund Balance, July 1, 2017	2,476,498	2,514,116	2,514,116	(37,618)
Fund Balance, June 30, 2018	<u>\$ 2,741,490</u>	<u>\$ 2,491,316</u>	<u>\$ 2,491,316</u>	<u>\$ 250,174</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-8

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 3,030,063	\$ 0	\$ 0	\$ 3,030,063	\$ 3,000,500	\$ 3,000,500	\$ 29,563
Licenses and Permits	250	0	0	250	0	0	250
Other Local Revenues	34,329	0	0	34,329	6,200	6,200	28,129
State of Tennessee	4,594,822	0	0	4,594,822	4,271,500	4,271,500	323,322
Federal Government	299,966	0	0	299,966	13,500	13,500	286,466
Other Governments and Citizens Groups	78,530	0	0	78,530	0	0	78,530
Total Revenues	\$ 8,037,960	\$ 0	\$ 0	\$ 8,037,960	\$ 7,291,700	\$ 7,291,700	\$ 746,260
Expenditures							
Highways							
Administration	\$ 250,574	\$ 0	\$ 4,281	\$ 254,855	\$ 269,161	\$ 269,161	\$ 14,306
Highway and Bridge Maintenance	2,847,019	(4,890)	36,097	2,878,226	3,998,258	4,052,083	1,173,857
Operation and Maintenance of Equipment	883,880	(18,383)	29,248	894,745	1,100,481	1,104,699	209,954
Asphalt Plant Operations	2,291,525	(176,688)	367,921	2,482,758	2,797,351	2,797,351	314,593
Other Charges	95,693	(68)	53	95,678	112,456	112,456	16,778
Capital Outlay	13,101	(1,000)	59,600	71,701	100,000	100,000	28,299
Total Expenditures	\$ 6,381,792	\$ (201,029)	\$ 497,200	\$ 6,677,963	\$ 8,377,707	\$ 8,435,750	\$ 1,757,787
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,656,168	\$ 201,029	\$ (497,200)	\$ 1,359,997	\$ (1,086,007)	\$ (1,144,050)	\$ 2,504,047
Other Financing Sources (Uses)							
Insurance Recovery	\$ 4,732	\$ 0	\$ 0	\$ 4,732	\$ 0	\$ 4,218	\$ 514
Total Other Financing Sources	\$ 4,732	\$ 0	\$ 0	\$ 4,732	\$ 0	\$ 4,218	\$ 514
Net Change in Fund Balance	\$ 1,660,900	\$ 201,029	\$ (497,200)	\$ 1,364,729	\$ (1,086,007)	\$ (1,139,832)	\$ 2,504,561
Fund Balance, July 1, 2017	4,195,656	(201,029)	0	3,994,627	2,120,366	2,120,366	1,874,261
Fund Balance, June 30, 2018	\$ 5,856,556	\$ 0	\$ (497,200)	\$ 5,359,356	\$ 1,034,359	\$ 980,534	\$ 4,378,822

The notes to the financial statements are an integral part of this statement.

Exhibit D-1

Greene County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2018

Governmental
 Activities -
 Internal
Service Fund
 Employee
 Insurance -
Health

ASSETS

Current Assets:

Cash	\$	19,096
Equity in Pooled Cash and Investments		3,408,258
Accounts Receivable		9,790
Total Assets	\$	<u>3,437,144</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$	24,958
Claims and Judgments Payable		141,041
Total Liabilities	\$	<u>165,999</u>

NET POSITION

Unrestricted	\$	<u>3,271,145</u>
Total Net Position	\$	<u><u>3,271,145</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-2

Greene County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2018

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,200,984
Total Operating Revenue	<u>\$ 5,200,984</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 603,631
Communication	2,861
Contracts with Private Agencies	18,608
Licenses	210
Medical and Dental Services	242,598
Rentals	516
Drugs and Medical Supplies	90,992
Other Supplies and Materials	1,000
Medical Claims	3,367,565
Other Charges	3,585
Total Operating Expenses	<u>\$ 4,331,566</u>
Operating Income (Loss)	<u>\$ 869,418</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 30
Total Nonoperating Revenues (Expenses)	<u>\$ 30</u>
Change in Net Position	\$ 869,448
Net Position, July 1, 2017	<u>2,401,697</u>
Net Position, June 30, 2018	<u>\$ 3,271,145</u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-3

Greene County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2018

	<u>Governmental Activities - Internal Service Fund</u>
	<u>Employee Insurance - Health</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,200,984
Excess Risk Insurance Recovery	39,770
Payments to Vendors	(335,414)
Payments to Fiscal Agents	(603,631)
Payments for Claims	(3,431,666)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 870,043</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	\$ 30
Net Cash Provided By (Used In) Investing Activities	<u>\$ 30</u>
Increase (Decrease) in Cash	\$ 870,073
Cash, July 1, 2017	<u>2,557,281</u>
Cash, June 30, 2018	<u><u>\$ 3,427,354</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided</u>	
<u>By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 869,418
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	19,902
Increase (Decrease) in Accounts Payable	24,956
Increase (Decrease) in Claims and Judgments Payable	(44,233)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 870,043</u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 19,096
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>3,408,258</u>
Cash, June 30, 2018	<u><u>\$ 3,427,354</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit E

Greene County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2018

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,517,756
Equity in Pooled Cash and Investments	307,377
Accounts Receivable	6,784
Due from Other Governments	1,961,830
Property Taxes Receivable	3,653,924
Allowance for Uncollectible Property Taxes	<u>(100,678)</u>
Total Assets	<u>\$ 8,346,993</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 6,528
Due to Other Taxing Units	5,495,598
Due to Litigants, Heirs, and Others	2,744,190
Due to Joint Ventures	<u>100,677</u>
Total Liabilities	<u>\$ 8,346,993</u>

The notes to the financial statements are an integral part of this statement.

GREENE COUNTY, TENNESSEE

Index of Notes to the Financial Statements

Note	Page(s)
I. Summary of Significant Accounting Policies	
A. Reporting Entity	40
B. Government-wide and Fund Financial Statements	41
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	42
D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
1. Deposits and Investments	45
2. Receivables and Payables	46
3. Prepaid Items	47
4. Capital Assets	47
5. Deferred Outflows/Inflows of Resources	48
6. Compensated Absences	48
7. Long-term Obligations	48
8. Net Position and Fund Balance	49
9. Restatement	51
E. Pension Plans	51
F. Other Postemployment Benefit (OPEB) Plans	52
II. Reconciliation of Government-wide and Fund Financial Statements	
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position	52
B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities	53
III. Stewardship, Compliance, and Accountability	
A. Budgetary Information	53
B. Expenditures Exceeded Appropriations	54
IV. Detailed Notes on All Funds	
A. Deposits and Investments	54
B. Capital Assets	56
C. Interfund Receivables, Payables, and Transfers	58
D. Long-term Obligations	59
E. Pledges of Receivables and Future Revenues	63
F. On-Behalf Payments	63
G. Internal Financing	63

Continued

GREENE COUNTY, TENNESSEE
Index of Notes to the Financial Statements (Cont.)

Note	Page(s)
V. Other Information	
A. Risk Management	64
B. Accounting Changes	65
C. Contingent Liabilities	66
D. Joint Ventures	66
E. Jointly Governed Organizations	69
F. Retirement Commitments	71
G. Other Postemployment Benefits (OPEB)	89
H. Termination Benefits	97
I. Operation of School Food Services	98
J. Office of Central Accounting	98
K. Purchasing Laws	98
L. Subsequent Events	99

GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Greene County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Greene County:

A. Reporting Entity

Greene County is a public municipal corporation governed by an elected 21-member board. As required by GAAP, these financial statements present Greene County (the primary government) and its component units. The financial statements of the Greeneville-Greene County Emergency Communications District and the Greeneville-Greene County Library, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of their omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Greene County School Department operates the public school system in the county, and the voters of Greene County elect its board. The School Department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Greeneville-Greene County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Greene County, and the Greene County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the Greeneville-Greene County Emergency Communications District were not material to the

component units' opinion unit and therefore have been omitted from this report.

The Greeneville-Greene County Library serves all citizens of Greene County and is governed by a board appointed by the county commission. The library generates its operating revenue from donations, fines, copy fees, and appropriations from the county and the Town of Greeneville. For the year ended June 30, 2018, the county remitted \$90,000 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not material to the component units' opinion unit and therefore have been omitted from this report.

The Greene County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the School Department are included in this report as listed in the table of contents. Complete financial statements of the Greeneville-Greene County Emergency Communications District and the Greeneville-Greene County Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Emergency
Communications District
111 Union Street
Greeneville, TN 37843

Greeneville-Greene County Library
210 North Main Street
Greeneville, TN 37843

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in the government-wide financial statements. However, the primary government of Greene County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Greene County School Department component unit only reports governmental activities in the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Greene County issues all debt for the discretely presented Greene County School Department. There were no debt issues contributed by the county to the School Department during the year ended June 30, 2018.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The internal service fund is reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Greene County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Greene County only reports one proprietary fund, an internal service fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues, including grants and similar items, to be available if they are collected within 30 days after year-end, and all eligibility requirements imposed by providers have been met. The discretely presented Greene County School Department considers revenues other than grants to be available if they are collected within 30 days after year-end and considers grants and similar revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus, except for agency funds, which have no measurement focus, and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Greene County reports the following major governmental funds:

General Fund – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Solid Waste/Sanitation Fund – This special revenue fund accounts for transactions relating to the disposal of Greene County’s solid waste. Local taxes and general service charges are the foundational revenues of this fund.

Special Purpose Fund – This special revenue fund accounts for the financial transactions pertaining to Greene County’s and the Greene

County School Department's workers' compensation and general liability insurance coverage plans. Local taxes and State Revenue Sharing - TVA funds are the foundational revenues of this fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county's Highway Department. Local taxes and state gasoline/fuel taxes are the foundational revenues of this fund.

Additionally, Greene County reports the following fund types:

Debt Service Funds – These funds are used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Projects Funds – These funds are used to account for financial resources to be used in the acquisition or construction of facilities and other capital assets.

Internal Service Fund – The Employee Insurance - Health Fund is used to account for the county's self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund to pay the claims of county employees.

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Greene County, the city school system's share of educational revenues, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, restricted revenues held for the benefit of the Office of District Attorney General, and tax increment financing revenues collected by the trustee that are to be remitted to the Industrial Development Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

The discretely presented Greene County School Department reports the following major governmental fund:

General Purpose School Fund – This fund is the primary operating fund for the School Department. It is used to account for general operations of the School Department.

Additionally, the Greene County School Department reports the following fund types:

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed

to expenditure for specific purposes other than debt service or capital projects.

Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovations for the School Department.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an internal service fund, which is used to account for the employees' health insurance program. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund are charges for services. Operating expenses for the internal service fund will include administrative expenses and health insurance costs.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes demand deposits and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Greene County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these pooled investments is assigned to the various funds based on the approved budgets. Greene County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the

balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

All ambulance and property taxes receivable are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 1.49 percent of total taxes levied.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$1,112,682 are

discussed in Note V.A., Risk Management. The \$895,651 balance in Other Current Liabilities on the Statement of Net Position for the School Department primarily consists of the remaining balances in the teachers' insurance clearing account (\$853,199) and retirement account (\$40,665).

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. Capital Assets

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more including like items (when feasible) purchased at the same time and an estimated useful life of more than three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure of the primary government and the discretely presented School Department are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30 - 40
Other Capital Assets	3 - 12
Infrastructure	3 - 75

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. The items are the deferred charge on refunding, pension changes in experience, pension changes in assumptions, pension changes in investment earnings, pension other deferrals, pension contributions after the measurement date, and opeb contributions after the measurement date.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, the deferred credit on refunding, pension changes in experience, pension changes in investment earnings, pension changes in assumptions, and various receivables for revenues, which do not meet the availability criteria in governmental funds.

6. Compensated Absences

It is the county's and the discretely presented School Department's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for unpaid accumulated sick leave since neither Greene County nor the School Department has policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

7. Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt. Debt issuance costs are expensed in the period incurred. In refunding

transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, claims and judgments, other postemployment benefits, net pension liabilities, and special termination benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

8. Net Position and Fund Balance

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2018, Greene County had \$11,507,663 in outstanding debt for capital purposes for the discretely presented Greene County School Department. This debt is a liability of Greene County, but the

capital assets acquired are reported in the financial statements of the School Department. Therefore, Greene County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the School Department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the primary government, and the Board of Education makes assignments for the School Department. Assigned fund balance totaling \$2,520,718 in the primary government's General Fund consists of fund balance appropriated for use in the 2018-19 budget totaling (\$1,757,287) and amounts assigned for encumbrances (\$763,431). Assigned fund balance of \$2,256,325 in the discretely presented School Department's General Purpose School Fund consists of \$778,024 assigned for encumbrances,

\$981,976 in fund balance appropriated for use in the 2018-19 budget, \$45,317 assigned for the Bridges for Success Program, \$12,686 assigned for special education, and \$438,322 assigned for retirement bonuses.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

9. Restatement

In prior years, the government was required to recognize a liability for its other postemployment benefits plans under Governmental Accounting Standards Board (GASB) Statement No. 45. As of July 1, 2017, Greene County has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Restatements reducing the beginning net position of the Governmental Activities of the primary government and the discretely presented Greene County School Department by \$475,000 and \$10,103,863, respectively, have been recognized to account for the transitional requirements.

E. Pension Plans

Primary Government

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Greene County's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Greene County's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

Discretely Presented Greene County School Department

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by

the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Greene County. For this purpose, Greene County recognizes benefit payments when due and payable in accordance with benefit terms. Greene County's OPEB plan is not administered through a trust.

Discretely Presented Greene County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Greene County School Department. For this purpose, the School Department recognizes benefit payments when due and payable in accordance with benefit terms. The School Department's OPEB plan is not administered through a trust.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

Discretely Presented Greene County School Department

Exhibit I-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

Primary Government

Exhibit C-4 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Greene County School Department

Exhibit I-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees fund (special revenue fund), which is not budgeted, and the certain capital projects funds which adopt project length budgets. All annual appropriations lapse at fiscal year end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, County Mayor/Executive, County Attorney, Election Commission etc.). Management may make revisions within major categories, but only the county commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2018, Greene County and the discretely presented Greene County School Department had encumbrances in the following budgeted funds:

Fund	Amount
Primary Government:	
Major Fund:	
General	\$ 763,431
Solid Waste/Sanitation	288,411
Highway/Public Works	497,200
Nonmajor governmental	43,600
School Department:	
Major Fund:	
General Purpose School	778,024
Nonmajor governmental	509,384

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the County Commission major appropriations category (the legal level of control) of the General Fund by \$27,229. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues in the General Fund.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Greene County and the Greene County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net position represents nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount

of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

The county had no pooled and nonpooled investments as of June 30, 2018.

B. Capital Assets

Capital assets activity for the year ended June 30, 2018, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-17	Increases	Decreases	Balance 6-30-18
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 0	\$ 0	\$ 500,320
Construction in Progress	1,042,904	466,095	(273,235)	1,235,764
Total Capital Assets Not Depreciated	\$ 1,543,224	\$ 466,095	\$ (273,235)	\$ 1,736,084
Capital Assets Depreciated:				
Buildings and Improvements	\$ 16,018,422	\$ 423,293	\$ 0	\$ 16,441,715
Infrastructure	60,458,059	0	0	60,458,059
Other Capital Assets	18,688,804	1,402,597	(451,136)	19,640,265
Total Capital Assets Depreciated	\$ 95,165,285	\$ 1,825,890	\$ (451,136)	\$ 96,540,039
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 8,914,165	\$ 405,982	\$ 0	\$ 9,320,147
Infrastructure	41,116,653	935,994	0	42,052,647
Other Capital Assets	15,272,988	1,255,078	(290,562)	16,237,504
Total Accumulated Depreciation	\$ 65,303,806	\$ 2,597,054	\$ (290,562)	\$ 67,610,298
Total Capital Assets Depreciated, Net	\$ 29,861,479	\$ (771,164)	\$ (160,574)	\$ 28,929,741
Governmental Activities Capital Assets, Net	\$ 31,404,703	\$ (305,069)	\$ (433,809)	\$ 30,665,825

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$	152,085
Finance		5,972
Administration of Justice		33,413
Public Safety		680,487
Public Health and Welfare		404,067
Highways/Public Works		<u>1,321,030</u>
 Total Depreciation Expense - Governmental Activities	 \$	 <u><u>2,597,054</u></u>

Discretely Presented Greene County School Department

Governmental Activities

	Balance 7-1-17	Increases	Decreases	Balance 6-30-18
Capital Assets Not Depreciated:				
Land	\$ 961,166	\$ 13,577	\$ 0	\$ 974,743
Construction in Progress	957,904	521,743	(1,345,812)	133,835
Total Capital Assets Not Depreciated	<u>\$ 1,919,070</u>	<u>\$ 535,320</u>	<u>\$ (1,345,812)</u>	<u>\$ 1,108,578</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 52,017,104	\$ 1,339,528	\$ (389,184)	\$ 52,967,448
Other Capital Assets	13,433,802	568,674	(97,029)	13,905,447
Total Capital Assets Depreciated	<u>\$ 65,450,906</u>	<u>\$ 1,908,202</u>	<u>\$ (486,213)</u>	<u>\$ 66,872,895</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 25,821,533	\$ 1,100,490	\$ 0	\$ 26,922,023
Other Capital Assets	9,303,612	693,365	(97,029)	9,899,948
Total Accumulated Depreciation	<u>\$ 35,125,145</u>	<u>\$ 1,793,855</u>	<u>\$ (97,029)</u>	<u>\$ 36,821,971</u>
Total Capital Assets Depreciated, Net	<u>\$ 30,325,761</u>	<u>\$ 114,347</u>	<u>\$ (389,184)</u>	<u>\$ 30,050,924</u>
Governmental Activities Capital Assets, Net	<u>\$ 32,244,831</u>	<u>\$ 649,667</u>	<u>\$ (1,734,996)</u>	<u>\$ 31,159,502</u>

Depreciation expense was charged to functions of the discretely presented Greene County School Department as follows:

Governmental Activities:

Instruction	\$ 1,142,905
Support Services	481,075
Operation of Non-instructional Services	<u>169,875</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$ 1,793,855</u></u>

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2018, was as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 47,676
Highway/ Public Works	"	20,381

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2018, consisted of the following amounts:

Primary Government

<u>Transfers Out</u>	<u>Transfers In</u>
	General Fund
Special Purpose Fund	\$ 49,500

Transfers from the Special Purpose Fund to the General Fund represents reimbursement of expenditures made by the General Fund.

Discretely Presented Greene County School Department

<u>Transfers Out</u>	<u>Transfers In</u> General Purpose School Fund
Nonmajor governmental funds	\$ 23,138

Transfers from the Nonmajor governmental funds to the General Purpose Fund are for indirect costs.

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. Long-term Obligations

Primary Government

General Obligation Bonds, Notes, and Other Loans

Greene County issues general obligation bonds and other loans to provide funds for the acquisition, construction, and renovation of major capital facilities for the primary government and the discretely presented School Department. In addition, general obligation bonds have been issued to refund other debt issuances. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds and other loans are direct obligations and pledge the full faith and credit of the government. General obligation bonds and other loans outstanding were issued for original terms of up to 15 years for bonds and up to seven years for other loans. The county had no outstanding capital outlay notes at June 30, 2018. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and other loans included in long-term debt as of June 30, 2018, will be retired from the General Debt Service and Education Debt Service funds.

General obligation bonds and other loans outstanding as of June 30, 2018, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-18
General Obligation Bonds	2 to 3 %	6-1-25	\$ 8,170,000	\$ 7,045,000
General Obligation Bonds - Refunding	2 to 2.1	6-1-23	8,970,000	4,260,000
General Obligation Rural School Bonds	2.25 to 2.75	6-1-20	990,000	655,000
General Obligation Rural School Bonds - Refunding	2 to 5	6-1-26	12,135,000	10,165,000
Other Loans - Energy Efficient Schools Initiative	0.75	12-1-23	809,679	687,663

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2018, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2019	\$ 2,785,000	\$ 710,114	\$ 3,495,114
2020	2,885,000	620,583	3,505,583
2021	2,650,000	527,539	3,177,539
2022	3,070,000	437,531	3,507,531
2023	3,175,000	331,356	3,506,356
2024-2026	7,560,000	354,262	7,914,262
Total	\$ 22,125,000	\$ 2,981,385	\$ 25,106,385

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2019	\$ 122,928	\$ 4,740	\$ 127,668
2020	123,852	3,816	127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 687,663	\$ 14,497	\$ 702,160

There is \$2,461,959 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$385, based on the 2010 federal census for residents living outside the Greeneville school district and \$164 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$395 based on the 2010 federal census for residents living outside the Greeneville school district and \$175 for residents living inside the Greeneville school district.

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2018, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Other Loans (1)</u>
Balance, July 1, 2017	\$ 24,815,000	\$ 809,679
Reductions	<u>(2,690,000)</u>	<u>(122,016)</u>
Balance, June 30, 2018	<u>\$ 22,125,000</u>	<u>\$ 687,663</u>
Balance Due Within One Year	<u>\$ 2,785,000</u>	<u>\$ 122,928</u>

	<u>Compensated Absences</u>	<u>Other Postemployment Benefits</u>
Balance, July 1, 2017	\$ 919,770	\$ 1,415,200 (2)
Additions	1,081,614	105,700
Reductions	<u>(957,767)</u>	<u>(85,100)</u>
Balance, June 30, 2018	<u>\$ 1,043,617</u>	<u>\$ 1,435,800</u>
Balance Due Within One Year	<u>\$ 863,538</u>	<u>\$ 0</u>

- (1) The amount reflected as other loans was included with notes in prior year.
(2) Restated for implementation of GASB Statement No. 75. See Note I.D.9.

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2018	\$ 25,292,080
Less: Balance Due Within One Year	(3,771,466)
Add: Unamortized Premium on Debt	<u>1,038,416</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 22,559,030</u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Solid Waste/Sanitation, and Highway/Public Works funds.

Discretely Presented Greene County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Greene County School Department for the year ended June 30, 2018, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
Balance, July 1, 2017	\$ 231,263	\$ 187,309
Additions	141,753	99,043
Reductions	(218,876)	(96,786)
Balance, June 30, 2018	<u>\$ 154,140</u>	<u>\$ 189,566</u>
Balance Due Within One Year	<u>\$ 154,140</u>	<u>\$ 94,091</u>

	Net Pension Liability Teacher Legacy Plan	Other Postemployment Benefits
Balance, July 1, 2017	\$ 4,263,628	\$ 18,547,659 (1)
Additions	2,510,379	1,692,531
Reductions	(6,774,007)	(1,745,499)
Balance, June 30, 2018	<u>\$ 0</u>	<u>\$ 18,494,691</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

(1) Restated for implementation of GASB Statement No.75. See Note I.D.9.

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2018	\$ 18,838,397
Less: Balance Due Within One Year	<u>(248,231)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 18,590,166</u>

Termination benefits, compensated absences, and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School and School Federal Projects funds.

E. Pledges of Receivables and Future Revenues

Component Unit Revenues Pledged for Primary Government Debt

In 2000, the citizens of Greene County voted to increase the local option sales tax rate from 2.5 percent to 2.75 percent. The increase in local option sales tax was restricted to education purposes. The Greene County School Department pledged, as security for bonds issued by Greene County, and to establish a fund balance of \$1,000,000 in the Education Debt Service Fund, an annual amount not to exceed \$250,000 of restricted funds received from the state for capital outlay purchases and the entire amount of the local option sales tax increase. The bonds issued by Greene County in 2001 and refunded in 2017 totaled \$18 million and are payable through 2026. Total principal and interest remaining on the debt is \$11,923,800 with annual requirements ranging from \$1,486,250 in the next fiscal year to \$1,494,300 in the final year. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund totaled \$1,471,250 and \$719,112, respectively. The fund balance in the Education Debt Service Fund was \$1,406,487 at June 30, 2018. The fund balance of the Education Debt Service Fund was in excess of \$1,000,000 and based on that, the School Department made no contributions to the Education Debt Service Fund from restricted state capital outlay funds for the year.

F. On-Behalf Payments

Discretely Presented Greene County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Greene County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2018, were \$318,458. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

G. Internal Financing

In-lieu of issuing debt with financial institutions, Greene County chose to internally finance the purchase of school buses with idle county funds. The debt issue was repaid from the same fund in which the loan was obtained, the Education Debt Service Fund. This internally reported note is reflected below:

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date
School Buses	\$ 521,844	0.49 %	4/30/2017	10/31/2017
	Outstanding 7-1-17	Paid and/or Matured During Period	Outstanding 6-30-18	
School Buses	\$ 521,844	\$ 521,844	\$	0

V. **OTHER INFORMATION**

A. **Risk Management**

The county has chosen to establish the Employee Insurance – Health Fund for risks associated with the employees’ health insurance plan. The Employee Insurance – Health Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county is self-insured to a limit of \$125,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$6,438,044 or 100 percent of the first monthly aggregate deductible amount times 12, whichever is greater. The county obtained a stop/loss commercial insurance policy to cover claims beyond this liability. All full-time employees of the primary government are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees.

The discretely presented Greene County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated (TCA)*, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

Greene County and the Greene County School Department have established a self-insurance program for risks associated with general liability, property, casualty, and workers’ compensation. The self-insurance program is accounted for as a special revenue fund (Special Purpose Fund) in which assets are set aside for claim settlements. The county and the School Department retain the risk of loss to a limit of \$250,000 per individual claim, or \$2,000,000 in the aggregate for general liability, property, and casualty losses. The county and the School Department are self-insured to a limit of \$650,000 per individual claim, or \$1,000,000 in the aggregate for workers’ compensation. Amounts exceeding these limits are covered by excess loss

policies. A fee is paid to a third-party agent who investigates claims and determines action to be taken.

Liabilities of the self-insurance funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These funds establish claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Self-Insurance Program – Special Purpose Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments and Reduction in Estimates	Balance at Fiscal Year-end
2016-17	\$ 631,422	\$ 996,618	\$ (772,991)	\$ 855,049
2017-18	855,049	734,919	(618,327)	971,641

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2016-17	\$ 204,235	\$ 3,922,020	\$ (3,940,981)	\$ 185,274
2017-18	185,274	3,367,565	(3,411,798)	141,041

*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$19,868.

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; Statement No. 81, *Irrevocable Split-Interest Agreements*; Statement No. 85, *Omnibus 2017*; and Statement No. 86, *Certain Debt Extinguishment Issues* became effective for the year ended June 30, 2018.

GASB Statement No. 75, establishes accounting and reporting requirements for postemployment benefits other than pensions (other postemployment benefits or OPEB), which are included in the general purpose financial reports of state and local governmental OPEB plans. This statement replaces GASB Statements No. 45 and No. 57. The scope of this statement establishes

standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

GASB Statement No. 81, establishes accounting and financial reporting guidance for irrevocable split-interest agreements in which a government is a beneficiary.

GASB Statement No. 85, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

GASB Statement No. 86, establishes guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also provides guidance for accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

C. Contingent Liabilities

The Greene County Clerk and Master sued the county for additional operating funds for the office. An order of the Chancery Court in May 2018 awarded an additional full-time position and adjustments to allowances for part-time positions. See Note V.L. for discussions of further developments in this case occurring subsequent to June 30, 2018.

There are several other pending lawsuits in which the county is involved. Based on letters from attorneys, management believes that potential claims from such litigation not already recorded in the self-insurance programs would not materially affect the financial statements of the county.

D. Joint Ventures

Primary Government

The county is a participant with the Town of Greeneville in joint ventures to operate the Greeneville-Greene County Airport Authority, Greeneville-Greene County Landfill, Greeneville-Greene County Sports Complex

Commission, and the Industrial Development Board of the Town of Greeneville and Greene County.

The Greeneville-Greene County Airport Authority operates the county's only airport facility. The authority is governed by a five-member body comprising two appointees from the county, two from the town, and one member elected by the board. The authority generates operating revenue from leasing buildings and hangars. For the year ended June 30, 2018, the county contributed \$40,380 to the authority to subsidize its operations. Subsequent to June 30, 2018, this joint agreement was terminated as further discussed in Note V.L., Subsequent Events.

The Greeneville-Greene County Landfill is governed by a nine-member Municipal Solid Waste Region Board including the Greene County Solid Waste Director, the Greeneville Public Works Director, three appointees from the county, three from the Town of Greeneville, and one from the City of Tusculum. The landfill currently accepts only demolition waste for disposal on site. The landfill also serves as a transfer station for class 1 and 2 waste, which is hauled out of the county. Greene County shares the costs of this operation with the Town of Greeneville, and the town serves as fiscal agent. On September 17, 2013, Greene County and the Town of Greeneville entered into a contract with Waste Industries of Tennessee, providing for the operating of the landfill and transfer station, postclosure care of the old landfill, and transportation of solid waste from the transfer station to Waste Industries' landfill. For the year ended June 30, 2018, the county paid \$856,240 to the Town of Greeneville for the county's share of operating costs. Greene County, along with the Town of Greeneville, has entered into two contracts in-lieu-of performance bonds with the Tennessee Department of Environment and Conservation to ensure proper operation and closure/postclosure of the landfill facilities. The total of these contracts in-lieu-of performance bonds is approximately \$1,231,761 of which the county and town each guarantee 50 percent.

Greene County and the Town of Greeneville entered into an agreement to form the Greeneville-Greene County Sports Complex Commission to oversee the construction, operation, and maintenance of a jointly owned sports complex on Hal Henard Road. The complex is managed by a seven-member commission consisting of: the county mayor, the town mayor, a county commissioner, a town alderman and three members of the town's Parks and Recreation Advisory Board. Day-to-day operations are performed by the town's Parks and Recreation Department. All revenues are applied toward the operating and maintenance costs with any annual surplus reserved for future expenses of the complex. The costs of management, operation, maintenance, and improvements are funded equally (50/50) and the Town of Greeneville serves as the fiscal agent for the complex. For the year ended June 30, 2018, the county made no contributions to the commission to subsidize its operations.

The Industrial Development Board (IDB) of the Town of Greeneville and Greene County was created by the county and the town. The board is composed of eight members, including the county and town mayors and seven members approved by both the county and town. The purpose is to promote economic development by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational, and agricultural enterprises to locate in or remain in Greene County and the Town of Greeneville. Greene County remitted \$41,740 to the IDB during the year based on a tax increment financing agreement passed by the county commission in 2011.

The Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Third Judicial District, Greene, Hamblen, Hancock, and Hawkins counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. For the year ended June 30, 2018, the county made no contributions to the DTF.

The Upper East Tennessee Juvenile Detention Center was formed through cooperative agreements between Greene County and the counties of Carter, Hawkins, Johnson, Sullivan, Unicoi, and Washington for the operation of a program to divert youth from commitment to the Department of Correction's facilities. This program is governed by a board of directors designated by the counties. The board of directors has contracted with ElyJenn of Northeast Tennessee, LLC, to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Greene County's participation is 13.6 percent. The county also pays a daily fee for each individual from their county using the facility.

Discretely Presented School Department

The Greene Technology Center (GTC) is a joint venture between the discretely presented Greene County School Department and the Town of Greeneville Board of Education. The GTC is governed by a 12-member board, which consists of six members from the county's and the town's Boards of Education. The GTC's primary funding source is contributions by the county and the town. These contributions are based on the proportion of students who reside in the town or in the county since all citizens of each are eligible for services provided by the center. The Greene County School Department contributed \$312,375 to the center for the year ended June 30, 2018. The county does not have an equity interest in the joint venture.

Complete financial statements for the joint ventures of the primary government and the discretely presented School Department can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Airport Authority
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Greeneville-Greene County Landfill
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Greeneville-Greene County Sports
Complex Commission
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

The Industrial Development Board
of the Town of Greeneville and
Greene County
204 North Cutler Street
Suite 206, Courthouse Annex
Greeneville, TN 37745

District Attorney General
Third Judicial District
124 Austin Street, Suite 3
Greeneville, TN 37745

Upper East Tennessee Juvenile
Detention Center
307 Wesley Street
Johnson City, TN 37601

Greene Technology Center
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

E. Jointly Governed Organizations

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated*, and includes the

counties of Carter, Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center. The authority is governed by a board of directors consisting of the county mayors of each county or the county mayor's designee and one nonvoting member representing each of the following: the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee consisting of the chairman, vice chairman, secretary, and treasurer of the board of directors, along with the center's manager as an ex-officio member, is in charge of the daily operations of the center.

Greene County is a participant in the joint governance of the Alliance for Business and Training (AB&T), which administers funds received under the Workforce Innovation and Opportunity Act for the Northeast Tennessee Local Workforce Development Area. An interlocal consortium agreement between Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi, and Washington counties established the Northeast Tennessee Workforce Development Board and the governing structure of AB&T. The county mayors represent each county in the consortium. The Sullivan County Mayor serves as the chief local elected county official of the consortium by the majority approval of the local elected county officials in the consortium agreement and approves appointments of board members of the workforce development board following a nomination process specified in the agreement. The board has no financial activity but provides oversight for workforce development programs of the Development Area. Those programs are funded by grants passed through the state Department of Labor to AB&T.

Mayors of the participating counties, along with four members jointly appointed by the mayors serve as the governing board of AB&T. The consortium agreement calls for any liability for disallowed costs of the grant programs to be shared by member counties of the consortium based on each county's percent of the population of the local workforce development area. However, that contingent liability is to be mitigated by \$3 million of insurance coverage provided by AB&T to indemnify the counties pursuant to the consortium agreement.

Complete financial information for the Alliance for Business and Training can be obtained from the following address.

Alliance for Business and Training
386 Hwy 91
PO Box 249
Elizabethton, TN 37643

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 70.58 percent, the non-certified employees of the discretely presented School Department comprise 29.42 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.state.tn.us/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A

member who leaves employment may withdraw their employee contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2017, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	491
Inactive Employees Entitled to But Not Yet Receiving Benefits	661
Active Employees	<u>679</u>
Total	<u><u>1,831</u></u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Greene County elected to make employer contributions at a rate higher than the minimum rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2018, the employer contribution for Greene County was \$1,263,876 based on a rate of 6.42 percent of covered payroll. The minimum rate established by the Board of Trustees was 4.21 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Greene County’s state shared taxes if required employer contributions are not remitted. The employer’s actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Greene County’s net pension liability (asset) was measured as of June 30, 2017, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	5.69 %	31 %
Developed Market		
International Equity	5.29	14
Emerging Market		
International Equity	6.36	4
Private Equity and		
Strategic Lending	5.79	20
U.S. Fixed Income	2.01	20
Real Estate	4.32	10
Short-term Securities	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Greene County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2016	\$ 65,634,224	\$ 65,663,076	\$ (28,852)
Changes for the Year:			
Service Cost	\$ 1,605,535	\$ 0	\$ 1,605,535
Interest	4,919,196	0	4,919,196
Change of benefit terms	751,500		751,500
Differences Between Expected and Actual Experience	(1,049,705)	0	(1,049,705)
Changes in Assumptions	1,592,264	0	1,592,264
Contributions-Employer	0	1,508,581	(1,508,581)
Contributions-Employees	0	890,337	(890,337)
Net Investment Income	0	7,386,254	(7,386,254)
Benefit Payments, Including Refunds of Employee Contributions	(3,300,969)	(3,300,969)	0
Administrative Expense	0	(61,960)	61,960
Other Changes	0	0	0
Net Changes	\$ 4,517,821	\$ 6,422,243	\$ (1,904,422)
Balance, June 30, 2017	\$ 70,152,045	\$ 72,085,319	\$ (1,933,274)

Allocation of Agent Plan Changes in the Net Pension Liability (Asset)

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	70.58%	\$ 49,513,313	\$ 50,877,818	\$ (1,364,505)
School Department	29.42%	20,638,732	21,207,501	(568,769)
Total		\$ 70,152,045	\$ 72,085,319	\$ (1,933,274)

Changes of benefit terms. In the June 30, 2017 actuarial valuation, benefit terms were changed to authorize the establishment of a mandatory retirement at age 60 for all public safety officers. This benefit option allows unreduced retirement benefits (service retirement) upon attainment of age 55 with 25 years of public safety officer service. It allows a supplemental bridge benefit that will begin at age 55 and continue through age 62.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Greene County calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Greene County	6.25%	7.25%	8.25%
Net Pension Liability	\$ 7,082,582	\$ (1,933,274)	\$ (9,430,217)

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions

Pension Expense or Negative Pension Expense. For the year ended June 30, 2018, Greene County recognized pension expense of \$1,010,256.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, Greene County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 1,813,499
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	218	0
Changes in Assumptions	1,273,811	0
Contributions Subsequent to the Measurement Date of June 30, 2017 (1)	1,263,876	N/A
Total	\$ 2,537,905	\$ 1,813,499

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2017,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Allocation of Agent Plan Deferred Outflows of Resources and
Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 1,808,280	\$ 1,279,968
School Department	<u>729,625</u>	<u>533,531</u>
Total	<u>\$ 2,537,905</u>	<u>\$ 1,813,499</u>

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2019	\$ (549,018)
2020	416,152
2021	(15,584)
2022	(391,023)
2023	0
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2018, Greene County reported a payable of \$60,127 for the outstanding amount of contributions due to the pension plan at year end.

Discretely Presented Greene County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a defined benefit pension plan through the Public Employee Retirement

Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 70.58 percent and the non-certified employees of the discretely presented School Department comprise 29.42 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.state.tn.us/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the

prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2018, to the Teacher Retirement Plan were \$132,305, which is four percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2018, the School Department reported a liability (asset) of (\$99,221) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2017, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The School Department's proportion of the net pension liability (asset) was based on the School Department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2017, the School Department's proportion was .376073 percent. The proportion as of June 30, 2016, was .426135 percent.

Pension Expense. For the year ended June 30, 2018, the School Department recognized pension expense of \$45,410.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 3,477	\$ 7,462
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	5,339
Changes in Assumptions	8,717	0
Changes in Proportion of Net Pension Liability (Asset)	5,820	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2017	132,305	N/A
Total	<u>\$ 150,319</u>	<u>\$ 12,801</u>

The School Department's employer contributions of \$132,305, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2019	\$ (70)
2020	(70)
2021	(375)
2022	(1,749)
2023	769
Thereafter	6,704

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial Assumptions. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2016, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	5.69	%	31	%
Developed Market				
International Equity	5.29		14	
Emerging Market				
International Equity	6.36		4	
Private Equity and				
Strategic Lending	5.79		20	
U.S. Fixed Income	2.01		20	
Real Estate	4.32		10	
Short-term Securities	0.00		1	
			100	%
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.0 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the School Department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 19,796	\$ (99,221)	\$ (186,522)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2018, the Greene County School Department reported a payable of \$30,415 for the outstanding amount of contributions due to the pension plan at year end.

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.state.tn.us/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Greene County School Department for the year ended June 30, 2018, to the Teacher Legacy Pension Plan were \$2,186,747, which is 9.08 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2018, the School Department reported a liability (asset) of (\$226,242) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The School Department's proportion of the net pension liability (asset) was based on the School Department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2017, the School Department's proportion was .691484 percent. The proportion measured at June 30, 2016, was .682241 percent.

Pension Expense. For the year ended June 30, 2018, the School Department recognized pension expense of \$93,341.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 136,395	\$ 4,670,830
Changes in Assumptions	1,916,137	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	34,343	0
Changes in Proportion Net Pension Liability (Asset)	262,024	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2017	2,186,747	N/A
Total	<u>\$ 4,535,646</u>	<u>\$ 4,670,830</u>

The School Department's employer contributions of \$2,186,747 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of

resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2019	\$ (1,528,151)
2020	786,346
2021	(492,330)
2022	(1,087,797)
2023	0
Thereafter	0

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial Assumptions. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of

return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity Developed Market	5.69	%	31	%
International Equity Emerging Market	5.29		14	
International Equity Private Equity and Strategic Lending	6.36		4	
U.S. Fixed Income	5.79		20	
Real Estate	2.01		20	
Short-term Securities	4.32		10	
	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.0 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-

term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the School Department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
---	-------------------------	--------------------------------------	-------------------------

Net Pension Liability \$ 20,300,341 \$ (226,242) \$ (17,192,815)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2018, the Greene County School Department reported a payable of \$463,692 for the outstanding amount of contributions due to the pension plan at year end.

2. Deferred Compensation

The discretely presented Greene County School Department offers its employees an optional deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding this program is the responsibility of plan participants. The Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establish participation, contribution, and withdrawal provisions for the plan.

Teachers hired after July 1, 2014, by the Greene County School Department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401 (K) plan and is managed by the employee. The defined contribution portion of the plan requires that

the School Department contribute five percent of each teacher’s salary into their deferred compensation plan. In addition, teachers are required to contribute a minimum of two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year the School Department contributed \$161,551 and teachers contributed \$96,447 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description. Greene County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield for its pre-65 retirees. Employees are eligible for OPEB benefits if they retire at age 50 or later with at least 30 years of service under TCRS and with 20 or more years of service with Greene County. Employees may receive up to 4 years credit for military service. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by the county commission. The plan is funded on a pay-as-you go basis and there are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Benefits Provided. The plan provides medical and prescription coverage benefits for retirees until they are Medicare eligible. Spouse benefits are provided while the retiree is eligible for coverage. Surviving spouse benefits are not provided. The benefit terms provide for the county to pay from \$265 to \$362 per month toward the retiree medical premiums based on coverage selected.

Employees Covered by Benefit Terms

As of July 1, 2016, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	9
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	0
Active Employees	337
 Total	 <u>346</u>

Total OPEB Liability

The county’s total OPEB liability of \$1,435,800 was measured as of July 1, 2017, and was determined by an actuarial valuation as of July 1, 2016, and updated to the measurement date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age
Salary Scale	2.50%
Discount Rate	3.56%
Healthcare Cost Trend Rates	0% for FY18 (to reflect actual trend), 6% for FY19, decreasing .5% per year to an ultimate rate of 5%
Retirees share of Benefit-related Cost	From \$265 to \$1,622 depending on coverage selected

The discount rate was based on the Municipal GO AA 20-year yield curve rate as of June 30, 2017.

Mortality rates were based on RP-2014 Fully Generational Mortality Table, with base year 2006, using two-dimensional improvement scale MP-2017.

The actuarial assumptions used in the June 30, 2016, valuation were based on plan data and costs presented by the county with concurrence by the actuary.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance July 1, 2016	\$ 1,415,200
Changes for the Year:	
Service Cost	\$ 54,900
Interest	50,800
Changes in Benefit Terms	0
Difference between Expected and Actuarial Experience	0
Changes in Assumption and Other Inputs	0
Benefit Payments	<u>(85,100)</u>
Net Changes	<u>\$ 20,600</u>
Balance June 30, 2017	<u>\$ 1,435,800</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the county recognized OPEB expense of \$105,700. At June 30, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	
Net Difference Between Projected and Actual Investments	0	0
Benefit Payment Subsequent to the Measurement Date	<u>85,000</u>	<u>0</u>
Total	<u>\$ 85,000</u>	<u>\$ 0</u>

Amounts reported as benefit payments subsequent to the measurement date will be recognized as a reduction to the OPEB liability in the following measurement period.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the county calculated using the current discount rate, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 2.56%	Current Discount Rate 3.56%	1% Increase 4.56%
Total OPEB Liability	\$ 1,614,200	\$ 1,435,800	\$ 1,277,300

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the county calculated using the current healthcare cost trend rate, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.00%)	Current Trend Rate 6.00%	1% Increase 7.00%
Total OPEB Liability	\$ 1,225,900	\$ 1,435,800	\$ 1,693,900

Discretely Presented Greene County School Department

The discretely presented Greene County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The School Department provides healthcare benefits to its employees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified retirees of Greene County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. However, the School Department does not provide any subsidy (direct or indirect) to this plan and therefore does not recognize any OPEB liability associated with the TNM.

The School Department's total OPEB liability was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs. The total OPEB liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2017 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.56%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting 7.5% for the 2018 calendar year, and gradually decreasing 33-year period to an ultimate trend of rate of 3.53 percent with .18% added to approximate the effect of the excise tax
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.56%, based on the daily rate of Fidelity's 20-year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2017, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1,

2017, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Changes in Assumptions. The discount rate changed from 2.92 percent as of the beginning of the measurement period to 3.56 percent as of the measurement date of June 30, 2017.

Plan Description. Employees of the Greene County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided. The Greene County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. Greene County School Department provides a direct subsidy ranging from \$211 to \$461 per month depending on coverage selected for certified retirees with 20 or more years of service. The School Department provides a direct subsidy for noncertified retirees ranging from \$383 to \$571 depending on coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees premiums based on years of

service. Retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2017, the following employees were covered by the benefit terms:

	<u>School Department</u>
Inactive Employees or Beneficiaries Currently Receiving Benefits	109
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	723
Total	<u><u>832</u></u>

A state insurance committee, created in accordance with *TCA 8-27-301*, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the School Department paid \$947,467 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	<u>Share of Collective Liability</u>		
	<u>Greene County School Department 77.1539%</u>	<u>State of TN 22.8461%</u>	<u>Total OPEB Liability</u>
Balance July 1, 2016	\$ 18,547,659	\$ 5,492,162	\$ 24,039,821
Changes for the Year:			
Service Cost	\$ 1,130,997	\$ 334,899	\$ 1,465,896
Interest	561,535	166,277	727,812
Changes in Benefit Terms	0	0	0
Difference between Expected and Actuarial Experience	0	0	0
Changes in Assumption and Other Inputs	(849,504)	(251,547)	(1,101,051)
Benefit Payments	(895,996)	(265,314)	(1,161,310)
Net Changes	\$ (52,968)	\$ (15,685)	\$ (68,653)
Balance June 30, 2017	\$ 18,494,691	\$ 5,476,477	\$ 23,971,168

The Greene County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Greene County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The School Department recognized \$475,244 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for School Department retirees.

During the year, the Greene County School Department's proportionate share of the collective OPEB liability was 77.1539% and the State of Tennessee's share was 22.8461%.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the School Department recognized OPEB expense of \$2,080,198, which includes expenses funded by subsidies provided by the state. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	761,926
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employee and Nonemployer Contributors As Benefits Came Due	0	0
Benefits Paid After the Measurement Date	947,467	0
Total	<u>\$ 947,467</u>	<u>\$ 761,926</u>

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2019	\$ (87,577)
2020	(87,577)
2021	(87,577)
2022	(87,577)
2023	(87,577)
Thereafter	(324,041)

In the table shown above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the School Department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>	1% Decrease	Current Discount Rate	1% Increase
	2.56%	3.56%	4.56%

Proportionate Share of the Collective Total OPEB Liability	\$ 19,831,888	\$ 18,494,691	\$ 17,216,951
--	---------------	---------------	---------------

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the School Department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1% Decrease	Current Rates	1% Increase
	6.5 to 2.71%	7.5 to 3.71%	8.5 to 4.71%

Proportionate Share of the Collective Total OPEB Liability	\$ 16,380,719	\$ 18,494,691	\$ 21,003,615
--	---------------	---------------	---------------

H. Termination Benefits

The discretely presented Greene County School Department has entered into a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified employees who, as of July 1, 2013, met the following requirements: (a) certified employees who have 25 years or more experience and at least 20 years with Greene County will receive a 35% bonus based on their final year of service (b) certified employees with 15-24 years of experience and at least 20 years with Greene County will receive a 30% bonus based on their 30th year of service (c) certified employees with less than 15 years of experience and at least 20 years with Greene County will receive a 25% bonus based on their 30th year of service. The employee can elect to receive the bonus in either one or two installments; however, the total bonus amount must be received in only one fiscal year. Termination benefits are also provided to full time paraprofessionals who retire from the School Department. Full time paraprofessionals who have at least 25 years of service with the Greene County School Department are eligible for a lump sum payment of 20 percent of their previous year's salary at the time of retirement. During the 2017-18 year, 14 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is

\$154,140, with the entire amount being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$218,876 in the General Purpose School Fund.

I. Operation of School Food Services

During the 2016-2017 fiscal year the Board of Education approved, and the School Department entered into, a one-year contract with the Chartwells Division of Compass Group USA, Inc. to oversee the operations of the school food service program. The contract can be renewed annually, up to four additional years and was renewed for the 2017-2018 fiscal year. The contract amount is based on a fixed price per meal of \$3.0588 multiplied by the number of meals served. Under this contract, Chartwells will purchase all food and supplies, prepare all meals, employ all food service personnel (except for a food service coordinator to be provided by the School Department), and comply with all state and federal regulations applicable to the Federal School Lunch and Breakfast Programs. The School Department will provide and maintain all facilities, utilities, equipment, and maintenance and repairs. Chartwells will also make an initial investment of up to \$360,000 in equipment and facilities. Equipment purchased by the contractor becomes property of the Greene County School Department. During the year the School Department paid \$3,369,249 to Chartwells. The School Department renewed this contract for the 2018-2019 fiscal year with an increase in the per meal cost of 1.75% to \$3.1123.

J. Office of Central Accounting

Greene County operates under provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all funds administered by the county mayor and highway superintendent. These funds are maintained in the Office of Central Accounting under the supervision of the director of accounts and budgets.

K. Purchasing Laws

Offices of County Mayor and Superintendent of Highways

The Office of Purchasing Agent was established under the provisions of the Purchasing Act of 1957. This statute provides for the purchasing agent to make all purchases for the County Mayor's Office and the Highway Department. Purchasing procedures for the Highway Department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated (TCA)*. These statutes provide for purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

Office of Director of Schools

Purchasing procedures for the discretely presented Greene County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, *TCA*, which provides for the county Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$10,000.

L. Subsequent Events

On August 3, 2018, the Joint Venture Agreement pertaining to the Greeneville-Greene County Airport Authority, as discussed in Note V.D., was dissolved. The county's one-half interest in the authority was transferred to the Town of Greeneville releasing Greene County from any obligations held under the Joint Venture Agreement.

On August 31, 2018, David Crum left the Office of County Mayor and was succeeded by Kevin Morrison, David Weems left the Office of Superintendent of Highways and was succeeded by Kevin Swatsell, Pam Venerable left the Office of Circuit and General Sessions Courts Clerk and was succeeded by Christopher Shepard, and Pat Hankins left the Office of Sheriff and was succeeded by Wesley Holt.

As discussed in Note V.C., during the 2017-18 year, the Chancery Court awarded additional operating funds to be paid by the county for the Office of Clerk and Master. In October 2018, the court additionally awarded attorney fees to be paid by the county on behalf of the clerk and master in the amount of \$180,871. The county has appealed these rulings. In January 2019, the state Court of Appeals upheld the Chancery Court rulings and the county commission voted on January 22, 2019, to pursue a further appeal with the state Supreme Court.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Greene County, Tennessee
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on
Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017
Total Pension Liability				
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535
Interest	4,332,043	4,545,585	4,768,957	4,919,196
Changes in Benefit Terms	0	0	0	751,500
Differences Between Actual and Expected Experience	(440,492)	(223,943)	(1,228,879)	(1,049,705)
Changes in Assumptions	0	0	0	1,592,264
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)
Net Change in Total Pension Liability	\$ 3,007,204	\$ 3,123,511	\$ 2,065,905	\$ 4,517,821
Total Pension Liability, Beginning	57,437,604	60,444,808	63,568,319	65,634,224
Total Pension Liability, Ending (a)	\$ 60,444,808	\$ 63,568,319	\$ 65,634,224	\$ 70,152,045
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581
Contributions - Employee	916,083	920,290	941,286	890,337
Net Investment Income	8,810,783	1,912,201	1,696,610	7,386,254
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)
Net Change in Plan Fiduciary Net Position	\$ 9,173,098	\$ 1,980,784	\$ 1,557,904	\$ 6,422,243
Plan Fiduciary Net Position, Beginning	52,951,290	62,124,388	64,105,172	65,663,076
Plan Fiduciary Net Position, Ending (b)	\$ 62,124,388	\$ 64,105,172	\$ 65,663,076	\$ 72,085,319
Net Pension Liability (Asset), Ending (a - b)	\$ (1,679,580)	\$ (536,853)	\$ (28,852)	\$ (1,933,274)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%	100.04%	102.76%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)	(10.87%)

Note: ten years of data will be presented when available.

Note: data presented includes primary government and non-certified employees of the discretely presented School Department.

Exhibit F-2

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,099,411	\$ 828,481
Less Contributions in Relation to the Actuarially Determined Contribution	(1,889,805)	(1,906,394)	(1,951,232)	(1,508,581)	(1,263,876)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (435,395)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 19,678,891
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.42%

Note: ten years of data will be presented when available.

Note: data presented includes primary government and non-certified employees of the discretely presented School Department.

Exhibit F-3

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Retirement Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 132,305
Less: Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(132,305)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,628
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.00%

Note: ten years of data will be presented when available.

Exhibit F-4

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Legacy Pension Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,209,702	\$ 2,186,747
Less: Contributions in Relation to the Contractually Determined Contribution	(2,268,201)	(2,235,478)	(2,226,328)	(2,209,702)	(2,186,747)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,083,109
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.07%	9.08%

Note: ten years of data will be presented when available.

Exhibit F-5

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30 *

	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	0.446121%	0.426135%	0.376073%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)	\$ (44,362)	\$ (99,221)
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37)	(3.88)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note: ten years of data will be presented when available.

Exhibit F-6

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30 *

	2015	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	0.650774%	0.660578%	0.682241%	0.691484%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (105,748)	\$ 270,597	\$ 4,263,628	\$ (226,242)
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(.41)%	1.09%	17.31%	(.93)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note: ten years of data will be presented when available.

Exhibit F-7

Greene County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Self-Insured Plan
Primary Government
For the Fiscal Year Ended June 30 *

	<u>2017</u>
Total OPEB Liability	
Service Cost	\$ 54,900
Interest	50,800
Changes in Benefit Terms	0
Differences Between Actual and Expected Experience	0
Changes in Assumptions or Other Inputs	0
Benefit Payments	<u>(85,100)</u>
Net Change in Total OPEB Liability	\$ 20,600
Total OPEB Liability, Beginning	<u>1,415,200</u>
 Total OPEB Liability, Ending	 <u><u>\$ 1,435,800</u></u>
 Covered Employee Payroll	 \$ 9,921,000
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note 1: Ten years of data will be presented when available.

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Greene County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30 *

	<u>2017</u>
Total OPEB Liability	
Service Cost	\$ 1,465,896
Interest	727,812
Changes in Benefit Terms	0
Differences Between Actual and Expected Experience	0
Changes in Assumptions or Other Inputs	(1,101,051)
Benefit Payments	<u>(1,161,310)</u>
Net Change in Total OPEB Liability	\$ (68,653)
Total OPEB Liability, Beginning	<u>24,039,821</u>
 Total OPEB Liability, Ending	 <u>\$ 23,971,168</u>
 Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	 \$ 5,476,477
Employer Proportionate Share of the Total OPEB Liability	18,494,691
 Covered Employee Payroll	 \$ 33,604,536
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	2.92%
2018	3.56%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

GREENE COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2017 were calculated based on the June 30 1, 2016, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation
Investment Rate of Return	7.5%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustment	2.5%

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

General Debt Service Fund – The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs.

Education Debt Service Fund – The Education Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued for the Greene County School Department.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county and the issuance of capital outlay notes and bonds contributed to the School Department.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for transactions related to industrial capital projects.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for funds held for recreation and performing arts capital expenditures.

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitutional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 2,591	\$ 2,591	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	196,384	0	196,384	1,037,569	1,337,292	2,374,861
Accounts Receivable	0	39,398	39,398	12,213	0	12,213
Due from Other Governments	0	0	0	0	121,086	121,086
Property Taxes Receivable	0	0	0	1,701,636	1,912,367	3,614,003
Allowance for Uncollectible Property Taxes	0	0	0	(46,886)	(51,591)	(98,477)
Total Assets	\$ 196,384	\$ 41,989	\$ 238,373	\$ 2,704,532	\$ 3,319,154	\$ 6,023,686
<u>LIABILITIES</u>						
Accounts Payable	\$ 699	\$ 0	\$ 699	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	41,989	41,989	0	0	0
Total Liabilities	\$ 699	\$ 41,989	\$ 42,688	\$ 0	\$ 0	\$ 0
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,611,525	\$ 1,813,018	\$ 3,424,543
Deferred Delinquent Property Taxes	0	0	0	37,535	39,106	76,641
Other Deferred/Unavailable Revenue	0	0	0	0	60,543	60,543
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 1,649,060	\$ 1,912,667	\$ 3,561,727

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitutional - Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 195,685	\$ 0	\$ 195,685	\$ 0	\$ 0	\$ 0
Restricted for Debt Service	0	0	0	1,029,230	31,332	1,060,562
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Debt Service	0	0	0	26,242	1,375,155	1,401,397
Total Fund Balances	<u>\$ 195,685</u>	<u>\$ 0</u>	<u>\$ 195,685</u>	<u>\$ 1,055,472</u>	<u>\$ 1,406,487</u>	<u>\$ 2,461,959</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 196,384</u>	<u>\$ 41,989</u>	<u>\$ 238,373</u>	<u>\$ 2,704,532</u>	<u>\$ 3,319,154</u>	<u>\$ 6,023,686</u>

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	General Capital Projects	Other Capital Projects	Total	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 2,591
Equity in Pooled Cash and Investments	666,558	29,733	696,291	3,267,536
Accounts Receivable	0	12,213	12,213	63,824
Due from Other Governments	43,346	0	43,346	164,432
Property Taxes Receivable	449,757	0	449,757	4,063,760
Allowance for Uncollectible Property Taxes	(12,415)	0	(12,415)	(110,892)
Total Assets	\$ 1,147,246	\$ 41,946	\$ 1,189,192	\$ 7,451,251
<u>LIABILITIES</u>				
Accounts Payable	\$ 68	\$ 0	\$ 68	\$ 767
Due to Other Funds	26,068	0	26,068	68,057
Total Liabilities	\$ 26,136	\$ 0	\$ 26,136	\$ 68,824
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 426,706	\$ 0	\$ 426,706	\$ 3,851,249
Deferred Delinquent Property Taxes	9,938	0	9,938	86,579
Other Deferred/Unavailable Revenue	39,596	0	39,596	100,139
Total Deferred Inflows of Resources	\$ 476,240	\$ 0	\$ 476,240	\$ 4,037,967

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

FUND BALANCES

Restricted:

 Restricted for Public Safety

 Restricted for Debt Service

 Restricted for Capital Projects

Committed:

 Committed for Debt Service

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
General Capital Projects	Other Capital Projects	Total	
\$ 0	\$ 0	\$ 0	\$ 195,685
0	0	0	1,060,562
644,870	41,946	686,816	686,816
0	0	0	1,401,397
<u>\$ 644,870</u>	<u>\$ 41,946</u>	<u>\$ 686,816</u>	<u>\$ 3,344,460</u>
<u>\$ 1,147,246</u>	<u>\$ 41,946</u>	<u>\$ 1,189,192</u>	<u>\$ 7,451,251</u>

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 1,833,405	\$ 2,634,014	\$ 4,467,419
Fines, Forfeitures, and Penalties	75,957	0	75,957	0	0	0
Charges for Current Services	0	1,004	1,004	0	0	0
Other Local Revenues	0	0	0	11,217	21,584	32,801
State of Tennessee	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	\$ 75,957	\$ 1,004	\$ 76,961	\$ 1,844,622	\$ 2,655,598	\$ 4,500,220
<u>Expenditures</u>						
Current:						
Finance	\$ 0	\$ 40	\$ 40	\$ 0	\$ 0	\$ 0
Administration of Justice	0	830	830	0	0	0
Public Safety	95,754	134	95,888	0	0	0
Other Operations	0	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	1,355,000	1,457,016	2,812,016
Interest on Debt	0	0	0	300,414	502,953	803,367
Other Debt Service	0	0	0	33,870	46,772	80,642
Capital Projects	0	0	0	0	0	0
Total Expenditures	\$ 95,754	\$ 1,004	\$ 96,758	\$ 1,689,284	\$ 2,006,741	\$ 3,696,025

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
Excess (Deficiency) of Revenues Over Expenditures	\$ (19,797)	\$ 0	\$ (19,797)	\$ 155,338	\$ 648,857	\$ 804,195
Net Change in Fund Balances	\$ (19,797)	\$ 0	\$ (19,797)	\$ 155,338	\$ 648,857	\$ 804,195
Fund Balance, July 1, 2017	215,482	0	215,482	900,134	757,630	1,657,764
Fund Balance, June 30, 2018	\$ 195,685	\$ 0	\$ 195,685	\$ 1,055,472	\$ 1,406,487	\$ 2,461,959

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
<u>Revenues</u>					
Local Taxes	\$ 381,821	\$ 0	\$ 132,331	\$ 514,152	\$ 4,981,571
Fines, Forfeitures, and Penalties	0	0	0	0	75,957
Charges for Current Services	0	0	0	0	1,004
Other Local Revenues	47,907	0	0	47,907	80,708
State of Tennessee	0	657,193	36,123	693,316	693,316
Federal Government	486,373	149,806	0	636,179	636,179
Other Governments and Citizens Groups	0	0	3,613	3,613	3,613
Total Revenues	\$ 916,101	\$ 806,999	\$ 172,067	\$ 1,895,167	\$ 6,472,348
<u>Expenditures</u>					
Current:					
Finance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40
Administration of Justice	0	0	0	0	830
Public Safety	0	0	0	0	95,888
Other Operations	0	657,193	0	657,193	657,193
Debt Service:					
Principal on Debt	0	0	0	0	2,812,016
Interest on Debt	0	0	0	0	803,367
Other Debt Service	0	0	0	0	80,642
Capital Projects	509,840	149,806	182,231	841,877	841,877
Total Expenditures	\$ 509,840	\$ 806,999	\$ 182,231	\$ 1,499,070	\$ 5,291,853

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	Capital Projects Funds			Total	Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects		
Excess (Deficiency) of Revenues Over Expenditures	\$ 406,261	\$ 0	\$ (10,164)	\$ 396,097	\$ 1,180,495
Net Change in Fund Balances	\$ 406,261	\$ 0	\$ (10,164)	\$ 396,097	\$ 1,180,495
Fund Balance, July 1, 2017	238,609	0	52,110	290,719	2,163,965
Fund Balance, June 30, 2018	\$ 644,870	\$ 0	\$ 41,946	\$ 686,816	\$ 3,344,460

Exhibit G-3

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Drug Control Fund
 For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 75,957	\$ 0	\$ 0	\$ 75,957	\$ 52,000	\$ 52,000	\$ 23,957
Total Revenues	\$ 75,957	\$ 0	\$ 0	\$ 75,957	\$ 52,000	\$ 52,000	\$ 23,957
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 95,754	\$ (868)	\$ 18,135	\$ 113,021	\$ 158,000	\$ 158,000	\$ 44,979
Total Expenditures	\$ 95,754	\$ (868)	\$ 18,135	\$ 113,021	\$ 158,000	\$ 158,000	\$ 44,979
Excess (Deficiency) of Revenues Over Expenditures	\$ (19,797)	\$ 868	\$ (18,135)	\$ (37,064)	\$ (106,000)	\$ (106,000)	\$ 68,936
Net Change in Fund Balance	\$ (19,797)	\$ 868	\$ (18,135)	\$ (37,064)	\$ (106,000)	\$ (106,000)	\$ 68,936
Fund Balance, July 1, 2017	215,482	(868)	0	214,614	160,911	160,911	53,703
Fund Balance, June 30, 2018	\$ 195,685	\$ 0	\$ (18,135)	\$ 177,550	\$ 54,911	\$ 54,911	\$ 122,639

Exhibit G-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,833,405	\$ 1,805,785	\$ 1,805,785	\$ 27,620
Other Local Revenues	11,217	1,000	1,000	10,217
Total Revenues	<u>\$ 1,844,622</u>	<u>\$ 1,806,785</u>	<u>\$ 1,806,785</u>	<u>\$ 37,837</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 475,000	\$ 985,000	\$ 475,000	\$ 0
Highways and Streets	880,000	370,000	880,000	0
<u>Interest on Debt</u>				
General Government	76,875	112,275	76,875	0
Highways and Streets	223,539	188,138	223,539	0
<u>Other Debt Service</u>				
General Government	33,870	33,250	34,749	879
Total Expenditures	<u>\$ 1,689,284</u>	<u>\$ 1,688,663</u>	<u>\$ 1,690,163</u>	<u>\$ 879</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 155,338</u>	<u>\$ 118,122</u>	<u>\$ 116,622</u>	<u>\$ 38,716</u>
Net Change in Fund Balance	\$ 155,338	\$ 118,122	\$ 116,622	\$ 38,716
Fund Balance, July 1, 2017	900,134	778,968	778,968	121,166
Fund Balance, June 30, 2018	<u>\$ 1,055,472</u>	<u>\$ 897,090</u>	<u>\$ 895,590</u>	<u>\$ 159,882</u>

Exhibit G-5

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual and Budget
 Education Debt Service Fund
 For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,634,014	\$ 2,567,851	\$ 2,567,851	\$ 66,163
Other Local Revenues	21,584	6,000	6,000	15,584
Other Governments and Citizens Groups	0	127,248	377,248	(377,248)
Total Revenues	<u>\$ 2,655,598</u>	<u>\$ 2,701,099</u>	<u>\$ 2,951,099</u>	<u>\$ (295,501)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,457,016	\$ 1,856,844	\$ 1,978,860	\$ 521,844
<u>Interest on Debt</u>				
Education	502,953	497,413	503,065	112
<u>Other Debt Service</u>				
Education	46,772	152,748	47,580	808
Total Expenditures	<u>\$ 2,006,741</u>	<u>\$ 2,507,005</u>	<u>\$ 2,529,505</u>	<u>\$ 522,764</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 648,857</u>	<u>\$ 194,094</u>	<u>\$ 421,594</u>	<u>\$ 227,263</u>
<u>Other Financing Sources (Uses)</u>				
Other Governments and Citizens Groups	\$ 0	\$ 250,000	\$ 0	\$ 0
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 250,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 648,857	\$ 444,094	\$ 421,594	\$ 227,263
Fund Balance, July 1, 2017	<u>757,630</u>	<u>1,333,219</u>	<u>1,333,219</u>	<u>(575,589)</u>
Fund Balance, June 30, 2018	<u>\$ 1,406,487</u>	<u>\$ 1,777,313</u>	<u>\$ 1,754,813</u>	<u>\$ (348,326)</u>

Exhibit G-6

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 General Capital Projects Fund
 For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 381,821	\$ 0	\$ 0	\$ 381,821	\$ 377,095	\$ 377,095	\$ 4,726
Other Local Revenues	47,907	0	0	47,907	45,000	45,000	2,907
Federal Government	486,373	0	0	486,373	510,000	510,000	(23,627)
Total Revenues	<u>\$ 916,101</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 916,101</u>	<u>\$ 932,095</u>	<u>\$ 932,095</u>	<u>\$ (15,994)</u>
<u>Expenditures</u>							
<u>Capital Projects</u>							
Other General Government Projects	\$ 509,840	\$ (161,306)	\$ 25,465	\$ 373,999	\$ 846,000	\$ 953,076	\$ 579,077
Total Expenditures	<u>\$ 509,840</u>	<u>\$ (161,306)</u>	<u>\$ 25,465</u>	<u>\$ 373,999</u>	<u>\$ 846,000</u>	<u>\$ 953,076</u>	<u>\$ 579,077</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 406,261</u>	<u>\$ 161,306</u>	<u>\$ (25,465)</u>	<u>\$ 542,102</u>	<u>\$ 86,095</u>	<u>\$ (20,981)</u>	<u>\$ 563,083</u>
Net Change in Fund Balance	\$ 406,261	\$ 161,306	\$ (25,465)	\$ 542,102	\$ 86,095	\$ (20,981)	\$ 563,083
Fund Balance, July 1, 2017	238,609	(161,306)	0	77,303	66,796	66,796	10,507
Fund Balance, June 30, 2018	<u>\$ 644,870</u>	<u>\$ 0</u>	<u>\$ (25,465)</u>	<u>\$ 619,405</u>	<u>\$ 152,891</u>	<u>\$ 45,815</u>	<u>\$ 573,590</u>

Exhibit G-7

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual and Budget
 Other Capital Projects Fund
 For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 132,331	\$ 128,500	\$ 128,500	\$ 3,831
State of Tennessee	36,123	0	41,941	(5,818)
Other Governments and Citizens Groups	3,613	0	0	3,613
Total Revenues	<u>\$ 172,067</u>	<u>\$ 128,500</u>	<u>\$ 170,441</u>	<u>\$ 1,626</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 182,231	\$ 142,300	\$ 184,241	\$ 2,010
Total Expenditures	<u>\$ 182,231</u>	<u>\$ 142,300</u>	<u>\$ 184,241</u>	<u>\$ 2,010</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (10,164)</u>	<u>\$ (13,800)</u>	<u>\$ (13,800)</u>	<u>\$ 3,636</u>
Net Change in Fund Balance	\$ (10,164)	\$ (13,800)	\$ (13,800)	\$ 3,636
Fund Balance, July 1, 2017	<u>52,110</u>	<u>42,935</u>	<u>42,935</u>	<u>9,175</u>
Fund Balance, June 30, 2018	<u><u>\$ 41,946</u></u>	<u><u>\$ 29,135</u></u>	<u><u>\$ 29,135</u></u>	<u><u>\$ 12,811</u></u>

Fiduciary Funds

Agency Funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the State of Tennessee and forwarded to the various cities on a monthly basis.

City School ADA - Greeneville Fund – The City School ADA - Greeneville Fund is used to account for the city school system’s share of education revenues collected by the county that must be apportioned to the system on an average daily attendance basis. These collections are remitted to the city school system on a monthly basis.

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenue held for the benefit of the Office of District Attorney General.

Other Agency Fund – The Other Agency Fund is used to remit tax increment financing revenues collected by the trustee that are remitted to the Industrial Development Board.

Exhibit H-1

Greene County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2018

	Agency Funds						Total
	Cities - Sales Tax	City School ADA - Greenville	Constitu - tional Officers - Agency	Judicial District Drug	District Attorney General		
<u>ASSETS</u>							
Cash	\$ 0	\$ 0	\$ 2,517,756	\$ 0	\$ 0	\$ 0	2,517,756
Equity in Pooled Cash and Investments	0	2,710	0	85,017	219,650		307,377
Accounts Receivable	0	0	6,784	0	0		6,784
Due from Other Governments	1,415,604	524,038	0	22,188	0		1,961,830
Property Taxes Receivable	0	3,653,924	0	0	0		3,653,924
Allowance for Uncollectible Property Taxes	0	(100,678)	0	0	0		(100,678)
Total Assets	<u>\$ 1,415,604</u>	<u>\$ 4,079,994</u>	<u>\$ 2,524,540</u>	<u>\$ 107,205</u>	<u>\$ 219,650</u>	<u>\$</u>	<u>8,346,993</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 6,528	\$ 0		6,528
Due to Other Taxing Units	1,415,604	4,079,994	0	0	0		5,495,598
Due to Litigants, Heirs, and Others	0	0	2,524,540	0	219,650		2,744,190
Due to Joint Ventures	0	0	0	100,677	0		100,677
Total Liabilities	<u>\$ 1,415,604</u>	<u>\$ 4,079,994</u>	<u>\$ 2,524,540</u>	<u>\$ 107,205</u>	<u>\$ 219,650</u>	<u>\$</u>	<u>8,346,993</u>

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2018

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,392,352	\$ 8,392,352	\$ 0
Due from Other Governments	1,408,661	1,415,604	1,408,661	1,415,604
Total Assets	\$ 1,408,661	\$ 9,807,956	\$ 9,801,013	\$ 1,415,604
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,408,661	\$ 9,807,956	\$ 9,801,013	\$ 1,415,604
Total Liabilities	\$ 1,408,661	\$ 9,807,956	\$ 9,801,013	\$ 1,415,604
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 6,373,762	\$ 6,371,052	\$ 2,710
Due from Other Governments	502,413	524,038	502,413	524,038
Property Taxes Receivable	3,366,441	3,653,924	3,366,441	3,653,924
Allowance for Uncollectible Property Taxes	(99,912)	(100,678)	(99,912)	(100,678)
Total Assets	\$ 3,768,942	\$ 10,451,046	\$ 10,139,994	\$ 4,079,994
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,768,942	\$ 10,451,046	\$ 10,139,994	\$ 4,079,994
Total Liabilities	\$ 3,768,942	\$ 10,451,046	\$ 10,139,994	\$ 4,079,994
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,057,919	\$ 18,486,400	\$ 18,026,563	\$ 2,517,756
Accounts Receivable	7,983	6,784	7,983	6,784
Total Assets	\$ 2,065,902	\$ 18,493,184	\$ 18,034,546	\$ 2,524,540
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,065,902	\$ 18,493,184	\$ 18,034,546	\$ 2,524,540
Total Liabilities	\$ 2,065,902	\$ 18,493,184	\$ 18,034,546	\$ 2,524,540

(Continued)

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 125,641	\$ 239,701	\$ 280,325	\$ 85,017
Accounts Receivable	2,138	0	2,138	0
Due from Other Governments	0	22,188	0	22,188
Total Assets	\$ 127,779	\$ 261,889	\$ 282,463	\$ 107,205
<u>Liabilities</u>				
Accounts Payable	\$ 1,019	\$ 6,528	\$ 1,019	\$ 6,528
Due to Joint Ventures	126,760	255,361	281,444	100,677
Total Liabilities	\$ 127,779	\$ 261,889	\$ 282,463	\$ 107,205
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 217,687	\$ 24,000	\$ 22,037	\$ 219,650
Due from Other Governments	1,505	0	1,505	0
Total Assets	\$ 219,192	\$ 24,000	\$ 23,542	\$ 219,650
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 219,192	\$ 24,000	\$ 23,542	\$ 219,650
Total Liabilities	\$ 219,192	\$ 24,000	\$ 23,542	\$ 219,650
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 41,740	\$ 41,740	\$ 0
Total Assets	\$ 0	\$ 41,740	\$ 41,740	\$ 0
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 41,740	\$ 41,740	\$ 0
Total Liabilities	\$ 0	\$ 41,740	\$ 41,740	\$ 0

(Continued)

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,057,919	\$ 18,486,400	\$ 18,026,563	\$ 2,517,756
Equity in Pooled Cash and Investments	343,328	15,071,555	15,107,506	307,377
Accounts Receivable	10,121	6,784	10,121	6,784
Due from Other Governments	1,912,579	1,961,830	1,912,579	1,961,830
Property Taxes Receivable	3,366,441	3,653,924	3,366,441	3,653,924
Allowance for Uncollectible Property Taxes	(99,912)	(100,678)	(99,912)	(100,678)
Total Assets	<u>\$ 7,590,476</u>	<u>\$ 39,079,815</u>	<u>\$ 38,323,298</u>	<u>\$ 8,346,993</u>
<u>Liabilities</u>				
Accounts Payable	\$ 1,019	\$ 6,528	\$ 1,019	\$ 6,528
Due to Other Taxing Units	5,177,603	20,259,002	19,941,007	5,495,598
Due to Litigants, Heirs, and Others	2,285,094	18,558,924	18,099,828	2,744,190
Due to Joint Ventures	126,760	255,361	281,444	100,677
Total Liabilities	<u>\$ 7,590,476</u>	<u>\$ 39,079,815</u>	<u>\$ 38,323,298</u>	<u>\$ 8,346,993</u>

Greene County School Department

This section presents the combining and individual fund financial statements for the Greene County School Department, a discretely presented component unit. The School Department uses a General Fund, two Special Revenue Funds, and one Capital Projects Fund.

General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the School Department.

School Federal Projects Fund – The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

Central Cafeteria Fund – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovations of the School Department.

Exhibit I-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:					
Instruction	\$ 34,846,684	\$ 101,581	\$ 4,975,796	\$ 124,641	\$ (29,644,666)
Support Services	18,144,966	185,769	539,227	0	(17,419,970)
Operation of Non-instructional Services	5,778,164	1,164,116	3,084,839	0	(1,529,209)
Total Governmental Activities	\$ 58,769,814	\$ 1,451,466	\$ 8,599,862	\$ 124,641	\$ (48,593,845)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,654,297
Local Option Sales Tax					6,057,404
Mixed Drink Tax					7,729
Other Local Taxes					194
Grants and Contributions Not Restricted for Specific Programs					36,223,806
Unrestricted Investment Income					88,352
Miscellaneous					43,498
Total General Revenues					\$ 50,075,280
Change in Net Position					\$ 1,481,435
Net Position, July 1, 2017					33,345,324
Restatement - See Notes I.D.9.					(10,103,863)
Net Position, June 30, 2018					\$ 24,722,896

Exhibit I-2

Greene County, Tennessee
 Balance Sheet - Governmental Funds
 Discretely Presented Greene County School Department
 June 30, 2018

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	<u>General</u>	<u>Other</u>	<u>Total</u>
	<u>Purpose</u>	<u>Gov-</u>	<u>Governmental</u>
	<u>School</u>	<u>mental</u>	<u>Funds</u>
		<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>			
Cash	\$ 925,827	\$ 1,530	\$ 927,357
Equity in Pooled Cash and Investments	6,910,063	2,001,596	8,911,659
Accounts Receivable	194,867	267	195,134
Due from Other Governments	2,739,849	11,552	2,751,401
Property Taxes Receivable	7,975,847	749,218	8,725,065
Allowance for Uncollectible Property Taxes	(220,158)	(20,691)	(240,849)
Total Assets	<u>\$ 18,526,295</u>	<u>\$ 2,743,472</u>	<u>\$ 21,269,767</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 28,345	\$ 0	\$ 28,345
Payroll Deductions Payable	819,078	50,664	869,742
Contracts Payable	0	74,194	74,194
Other Current Liabilities	895,651	0	895,651
Total Liabilities	<u>\$ 1,743,074</u>	<u>\$ 124,858</u>	<u>\$ 1,867,932</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 7,567,069	\$ 711,176	\$ 8,278,245
Deferred Delinquent Property Taxes	176,246	16,564	192,810
Other Deferred/Unavailable Revenue	505,614	0	505,614
Total Deferred Inflows of Resources	<u>\$ 8,248,929</u>	<u>\$ 727,740</u>	<u>\$ 8,976,669</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 0	\$ 854,489	\$ 854,489
Restricted for Capital Projects	0	622,261	622,261
Committed:			
Committed for Education	138,591	408,000	546,591
Committed for Capital Projects	0	6,124	6,124
Assigned:			
Assigned for Education	1,767,666	0	1,767,666
Assigned for Capital Projects	488,659	0	488,659
Unassigned	6,139,376	0	6,139,376
Total Fund Balances	<u>\$ 8,534,292</u>	<u>\$ 1,890,874</u>	<u>\$ 10,425,166</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,526,295</u>	<u>\$ 2,743,472</u>	<u>\$ 21,269,767</u>

Exhibit I-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Greene County School Department
June 30, 2018

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 10,425,166
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 974,743	
Add: construction in progress	133,835	
Add: buildings and improvements net of accumulated depreciation	26,045,425	
Add: other capital assets net of accumulated depreciation	<u>4,005,499</u>	31,159,502
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		698,424
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: compensated absences payable	\$ (189,566)	
Less: other postemployment benefits liability	(18,494,691)	
Less: termination benefits	<u>(154,140)</u>	(18,838,397)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and opeb will be amortized and recognized as components of pension and opeb expense in future years:		
Add: deferred outflows of resources related to pensions	\$ 5,415,590	
Less: deferred inflows of resources related to pensions	(5,217,162)	
Add: deferred outflows of resources related to opeb	947,467	
Less: deferred inflows of resources related to opeb	<u>(761,926)</u>	383,969
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension assets - agent plan	\$ 568,769	
Add: net pension assets - teacher retirement plan	99,221	
Add: net pension asset - teacher legacy retirement plan	<u>226,242</u>	<u>894,232</u>
Net position of governmental activities (Exhibit A)		<u>\$ 24,722,896</u>

Exhibit I-4

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General	Other	Total
	Purpose	Govern-	Governmental
	School	mental	Funds
		Funds	Funds
<u>Revenues</u>			
Local Taxes	\$ 13,381,396	\$ 636,060	\$ 14,017,456
Licenses and Permits	1,962	0	1,962
Charges for Current Services	401,700	948,185	1,349,885
Other Local Revenues	573,674	5,980	579,654
State of Tennessee	36,523,553	34,013	36,557,566
Federal Government	388,344	7,322,934	7,711,278
Total Revenues	<u>\$ 51,270,629</u>	<u>\$ 8,947,172</u>	<u>\$ 60,217,801</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 30,784,942	\$ 3,217,502	\$ 34,002,444
Support Services	16,969,964	1,043,022	18,012,986
Operation of Non-Instructional Services	1,848,195	3,805,387	5,653,582
Capital Outlay	1,072,946	0	1,072,946
Capital Projects	0	563,312	563,312
Total Expenditures	<u>\$ 50,676,047</u>	<u>\$ 8,629,223</u>	<u>\$ 59,305,270</u>
Excess (Deficiency) of Revenues			
Over Expenditures	<u>\$ 594,582</u>	<u>\$ 317,949</u>	<u>\$ 912,531</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 15,000	\$ 0	\$ 15,000
Transfers In	23,138	0	23,138
Transfers Out	0	(23,138)	(23,138)
Total Other Financing Sources (Uses)	<u>\$ 38,138</u>	<u>\$ (23,138)</u>	<u>\$ 15,000</u>
Net Change in Fund Balances	\$ 632,720	\$ 294,811	\$ 927,531
Fund Balance, July 1, 2017	7,901,572	1,596,063	9,497,635
Fund Balance, June 30, 2018	<u>\$ 8,534,292</u>	<u>\$ 1,890,874</u>	<u>\$ 10,425,166</u>

Exhibit I-5

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 927,531
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 1,097,710	
Less: current-year depreciation expense	<u>(1,793,855)</u>	(696,145)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Less: book value of assets disposed		(389,184)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2018	\$ 698,424	
Less: deferred delinquent property taxes and other deferred June 30, 2017	<u>(664,976)</u>	33,448
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in OPEB liability (net of restatement)	\$ 52,968	
Change in compensated absences payable	(2,257)	
Change in termination benefits	77,123	
Change in net pension asset - agent plan	558,538	
Change in net pension asset - teacher retirement plan	54,859	
Change in net pension liability/asset - teacher legacy plan	4,489,870	
Change in deferred outflows related to pensions	(3,339,008)	
Change in deferred inflows related to pensions	424,147	
Change in deferred outflows related to opeb (net of restatement)	51,471	
Change in deferred inflows related to opeb	<u>(761,926)</u>	<u>1,605,785</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 1,481,435</u>

Exhibit I-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department
June 30, 2018

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total</u>
	<u>School</u>	<u>Central</u>	<u>Total</u>	<u>Education</u>	<u>Nonmajor</u>
	<u>Federal</u>	<u>Cafeteria</u>		<u>Capital</u>	<u>Governmental</u>
	<u>Projects</u>			<u>Projects</u>	<u>Funds</u>
<u>ASSETS</u>					
Cash	\$ 0	\$ 1,530	\$ 1,530	\$ 0	\$ 1,530
Equity in Pooled Cash and Investments	242,275	1,131,990	1,374,265	627,331	2,001,596
Accounts Receivable	0	0	0	267	267
Due from Other Governments	11,552	0	11,552	0	11,552
Property Taxes Receivable	0	0	0	749,218	749,218
Allowance for Uncollectible Property Taxes	0	0	0	(20,691)	(20,691)
Total Assets	<u>\$ 253,827</u>	<u>\$ 1,133,520</u>	<u>\$ 1,387,347</u>	<u>\$ 1,356,125</u>	<u>\$ 2,743,472</u>
<u>LIABILITIES</u>					
Payroll Deductions Payable	\$ 50,353	\$ 311	\$ 50,664	\$ 0	\$ 50,664
Contracts Payable	0	74,194	74,194	0	74,194
Total Liabilities	<u>\$ 50,353</u>	<u>\$ 74,505</u>	<u>\$ 124,858</u>	<u>\$ 0</u>	<u>\$ 124,858</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 711,176	\$ 711,176
Deferred Delinquent Property Taxes	0	0	0	16,564	16,564
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 727,740</u>	<u>\$ 727,740</u>
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 3,474	\$ 851,015	\$ 854,489	\$ 0	\$ 854,489

(Continued)

Exhibit I-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>FUND BALANCES (Cont.)</u>					
Restricted (Cont.):					
Restricted for Capital Projects	\$ 0	\$ 0	\$ 0	\$ 622,261	\$ 622,261
Committed:					
Committed for Education	200,000	208,000	408,000	0	408,000
Committed for Capital Projects	0	0	0	6,124	6,124
Total Fund Balances	<u>\$ 203,474</u>	<u>\$ 1,059,015</u>	<u>\$ 1,262,489</u>	<u>\$ 628,385</u>	<u>\$ 1,890,874</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 253,827</u>	<u>\$ 1,133,520</u>	<u>\$ 1,387,347</u>	<u>\$ 1,356,125</u>	<u>\$ 2,743,472</u>

Exhibit I-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
<u>Revenues</u>					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 636,060	\$ 636,060
Charges for Current Services	0	948,185	948,185	0	948,185
Other Local Revenues	0	918	918	5,062	5,980
State of Tennessee	0	34,013	34,013	0	34,013
Federal Government	4,287,108	3,035,826	7,322,934	0	7,322,934
Total Revenues	\$ 4,287,108	\$ 4,018,942	\$ 8,306,050	\$ 641,122	\$ 8,947,172
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,217,502	\$ 0	\$ 3,217,502	\$ 0	\$ 3,217,502
Support Services	1,043,022	0	1,043,022	0	1,043,022
Operation of Non-Instructional Services	0	3,805,387	3,805,387	0	3,805,387
Capital Projects	0	0	0	563,312	563,312
Total Expenditures	\$ 4,260,524	\$ 3,805,387	\$ 8,065,911	\$ 563,312	\$ 8,629,223
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,584	\$ 213,555	\$ 240,139	\$ 77,810	\$ 317,949
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (23,138)	\$ 0	\$ (23,138)	\$ 0	\$ (23,138)
Total Other Financing Sources (Uses)	\$ (23,138)	\$ 0	\$ (23,138)	\$ 0	\$ (23,138)

(Continued)

Exhibit I-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
Net Change in Fund Balances	\$ 3,446	\$ 213,555	\$ 217,001	\$ 77,810	\$ 294,811
Fund Balance, July 1, 2017	200,028	845,460	1,045,488	550,575	1,596,063
Fund Balance, June 30, 2018	<u>\$ 203,474</u>	<u>\$ 1,059,015</u>	<u>\$ 1,262,489</u>	<u>\$ 628,385</u>	<u>\$ 1,890,874</u>

Exhibit I-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,381,396	\$ 0	\$ 0	\$ 13,381,396	\$ 12,695,500	\$ 12,985,500	\$ 395,896
Licenses and Permits	1,962	0	0	1,962	2,500	2,500	(538)
Charges for Current Services	401,700	0	0	401,700	364,524	367,524	34,176
Other Local Revenues	573,674	0	0	573,674	320,512	648,324	(74,650)
State of Tennessee	36,523,553	0	0	36,523,553	36,231,537	36,480,759	42,794
Federal Government	388,344	0	0	388,344	159,495	407,966	(19,622)
Total Revenues	\$ 51,270,629	\$ 0	\$ 0	\$ 51,270,629	\$ 49,774,068	\$ 50,892,573	\$ 378,056
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 25,700,975	\$ (199,040)	\$ 193,915	\$ 25,695,850	\$ 25,518,974	\$ 26,023,250	\$ 327,400
Special Education Program	3,352,168	0	0	3,352,168	3,380,629	3,383,877	31,709
Career and Technical Education Program	1,731,799	0	0	1,731,799	1,602,641	1,741,658	9,859
<u>Support Services</u>							
Attendance	136,456	0	0	136,456	136,322	136,970	514
Health Services	550,508	0	0	550,508	580,444	580,444	29,936
Other Student Support	1,231,752	(5,276)	5,557	1,232,033	1,285,272	1,263,382	31,349
Regular Instruction Program	2,201,237	(33,723)	34,849	2,202,363	2,175,081	2,252,971	50,608
Special Education Program	433,033	0	0	433,033	434,882	436,848	3,815
Career and Technical Education Program	95,563	0	0	95,563	96,219	96,219	656
Technology	163,887	(3,600)	2,260	162,547	151,000	163,486	939
Other Programs	318,458	0	0	318,458	0	318,458	0
Board of Education	1,162,418	0	1,197	1,163,615	1,229,963	1,341,963	178,348
Director of Schools	393,760	0	343	394,103	409,210	411,310	17,207
Office of the Principal	3,327,293	0	0	3,327,293	3,398,905	3,405,531	78,238
Fiscal Services	315,234	(714)	2,240	316,760	319,669	335,044	18,284
Operation of Plant	3,063,266	(67,219)	2,253	2,998,300	3,174,637	3,174,637	176,337
Maintenance of Plant	773,531	(70,663)	30,657	733,525	799,096	799,096	65,571
Transportation	2,721,638	(27,095)	1,500	2,696,043	2,721,131	2,723,342	27,299

(Continued)

Exhibit I-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Central and Other	\$ 81,930	\$ 0	\$ 0	\$ 81,930	\$ 89,575	\$ 89,575	\$ 7,645
<u>Operation of Non-Instructional Services</u>							
Community Services	413,246	0	1,650	414,896	307,524	465,267	50,371
Early Childhood Education	1,434,949	(36,949)	12,944	1,410,944	1,607,066	1,417,999	7,055
<u>Capital Outlay</u>							
Regular Capital Outlay	1,072,946	(776,441)	488,659	785,164	5,000	980,223	195,059
<u>Other Debt Service</u>							
Education	0	0	0	0	127,428	380,428	380,428
Total Expenditures	\$ 50,676,047	\$ (1,220,720)	\$ 778,024	\$ 50,233,351	\$ 49,550,668	\$ 51,921,978	\$ 1,688,627
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 594,582	\$ 1,220,720	\$ (778,024)	\$ 1,037,278	\$ 223,400	\$ (1,029,405)	\$ 2,066,683
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 15,000	\$ 0
Transfers In	23,138	0	0	23,138	26,600	26,600	(3,462)
Transfers Out	0	0	0	0	(250,000)	0	0
Total Other Financing Sources	\$ 38,138	\$ 0	\$ 0	\$ 38,138	\$ (223,400)	\$ 41,600	\$ (3,462)
Net Change in Fund Balance							
Fund Balance, July 1, 2017	\$ 632,720	\$ 1,220,720	\$ (778,024)	\$ 1,075,416	\$ 0	\$ (987,805)	\$ 2,063,221
	7,901,572	(1,220,720)	0	6,680,852	4,123,551	4,123,551	2,557,301
Fund Balance, June 30, 2018							
	\$ 8,534,292	\$ 0	\$ (778,024)	\$ 7,756,268	\$ 4,123,551	\$ 3,135,746	\$ 4,620,522

Exhibit I-9

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
School Federal Projects Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 4,287,108	\$ 3,939,269	\$ 4,833,511	\$ (546,403)
Total Revenues	\$ 4,287,108	\$ 3,939,269	\$ 4,833,511	\$ (546,403)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,793,661	\$ 1,644,875	\$ 1,938,540	\$ 144,879
Alternative Instruction Program	26,945	48,279	48,279	21,334
Special Education Program	1,382,783	1,215,045	1,494,444	111,661
Career and Technical Education Program	14,113	9,536	14,113	0
<u>Support Services</u>				
Other Student Support	170,406	175,487	182,105	11,699
Regular Instruction Program	404,407	403,509	608,812	204,405
Alternative Instruction Program	16,704	16,704	16,704	0
Special Education Program	448,615	400,834	501,514	52,899
Career and Technical Education Program	2,890	3,000	3,000	110
Total Expenditures	\$ 4,260,524	\$ 3,917,269	\$ 4,807,511	\$ 546,987
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,584	\$ 22,000	\$ 26,000	\$ 584
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (23,138)	\$ (22,000)	\$ (26,000)	\$ 2,862
Total Other Financing Sources	\$ (23,138)	\$ (22,000)	\$ (26,000)	\$ 2,862
Net Change in Fund Balance	\$ 3,446	\$ 0	\$ 0	\$ 3,446
Fund Balance, July 1, 2017	200,028	0	0	200,028
Fund Balance, June 30, 2018	\$ 203,474	\$ 0	\$ 0	\$ 203,474

Exhibit I-10

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 948,185	\$ 957,711	\$ 957,711	\$ (9,526)
Other Local Revenues	918	1,000	6,400	(5,482)
State of Tennessee	34,013	32,332	32,332	1,681
Federal Government	3,035,826	3,003,704	3,018,998	16,828
Total Revenues	<u>\$ 4,018,942</u>	<u>\$ 3,994,747</u>	<u>\$ 4,015,441</u>	<u>\$ 3,501</u>
<u>Expenditures</u>				
<u>Operation of Non-Instructional Services</u>				
Food Service	\$ 3,805,387	\$ 3,994,747	\$ 4,015,441	\$ 210,054
Total Expenditures	<u>\$ 3,805,387</u>	<u>\$ 3,994,747</u>	<u>\$ 4,015,441</u>	<u>\$ 210,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 213,555</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 213,555</u>
Net Change in Fund Balance	\$ 213,555	\$ 0	\$ 0	\$ 213,555
Fund Balance, July 1, 2017	845,460	1,031,348	1,031,348	(185,888)
Fund Balance, June 30, 2018	<u>\$ 1,059,015</u>	<u>\$ 1,031,348</u>	<u>\$ 1,031,348</u>	<u>\$ 27,667</u>

Exhibit I-11

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Discretely Presented Greene County School Department
 Education Capital Projects Fund
 For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 636,060	\$ 0	\$ 0	\$ 636,060	\$ 625,000	\$ 627,950	\$ 8,110
Other Local Revenues	5,062	0	0	5,062	0	2,000	3,062
Total Revenues	<u>\$ 641,122</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 641,122</u>	<u>\$ 625,000</u>	<u>\$ 629,950</u>	<u>\$ 11,172</u>
<u>Expenditures</u>							
<u>Capital Projects</u>							
Education Capital Projects	\$ 563,312	\$ (550,575)	\$ 509,384	\$ 522,121	\$ 625,000	\$ 629,950	\$ 107,829
Total Expenditures	<u>\$ 563,312</u>	<u>\$ (550,575)</u>	<u>\$ 509,384</u>	<u>\$ 522,121</u>	<u>\$ 625,000</u>	<u>\$ 629,950</u>	<u>\$ 107,829</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 77,810</u>	<u>\$ 550,575</u>	<u>\$ (509,384)</u>	<u>\$ 119,001</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 119,001</u>
Net Change in Fund Balance Fund Balance, July 1, 2017	<u>\$ 77,810</u> <u>550,575</u>	<u>\$ 550,575</u> <u>(550,575)</u>	<u>\$ (509,384)</u> <u>0</u>	<u>\$ 119,001</u> <u>0</u>	<u>\$ 0</u> <u>0</u>	<u>\$ 0</u> <u>0</u>	<u>\$ 119,001</u> <u>0</u>
Fund Balance, June 30, 2018	<u><u>\$ 628,385</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (509,384)</u></u>	<u><u>\$ 119,001</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 119,001</u></u>

MISCELLANEOUS SCHEDULES

Exhibit J-1

Greene County, Tennessee
Schedule of Changes in Long-term Other Loans and Bonds
For the Year Ended June 30, 2018

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-17	Paid and/or Matured During Period	Outstanding 6-30-18
<u>OTHER LOANS PAYABLE</u>							
<u>Payable through Education Debt Service Fund</u>							
Energy Efficient Schools Initiative (1)	\$ 809,679	0.75 %	6-24-16	12-1-23	\$ 809,679	\$ 122,016	\$ 687,663
Total Payable through Education Debt Service Fund					<u>\$ 809,679</u>	<u>\$ 122,016</u>	<u>\$ 687,663</u>
Total Other Loans Payable					<u>\$ 809,679</u>	<u>\$ 122,016</u>	<u>\$ 687,663</u>
<u>BONDS PAYABLE</u>							
<u>Payable through General Debt Service Fund</u>							
General Obligation	8,170,000	2 to 3	9-2-10	6-1-25	\$ 7,245,000	\$ 200,000	\$ 7,045,000
General Obligation - Refunding	6,665,000	2 to 2.1	11-30-11	6-1-21	3,700,000	880,000	2,820,000
General Obligation - Refunding	2,305,000	2	5-23-14	6-1-23	1,715,000	275,000	1,440,000
Total Payable through General Debt Service Fund					<u>\$ 12,660,000</u>	<u>\$ 1,355,000</u>	<u>\$ 11,305,000</u>
<u>Payable through Education Debt Service Fund</u>							
Rural School Bonds - 2010	990,000	2.25 to 2.75	9-2-10	6-1-20	\$ 990,000	\$ 335,000	\$ 655,000
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5	6-8-16	6-1-26	11,165,000	1,000,000	10,165,000
Total Payable through Education Debt Service Fund					<u>\$ 12,155,000</u>	<u>\$ 1,335,000</u>	<u>\$ 10,820,000</u>
Total Bonds Payable					<u>\$ 24,815,000</u>	<u>\$ 2,690,000</u>	<u>\$ 22,125,000</u>

(1) Other loans payable were classified as notes payable in the prior year financial report.

Exhibit J-2

Greene County, Tennessee
Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2019	\$ 122,928	\$ 4,740	\$ 127,668
2020	123,852	3,816	127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 687,663	\$ 14,497	\$ 702,160

Year Ending June 30	Bonds		
	Principal	Interest	Total
2019	\$ 2,785,000	\$ 710,114	\$ 3,495,114
2020	2,885,000	620,583	3,505,583
2021	2,650,000	527,539	3,177,539
2022	3,070,000	437,531	3,507,531
2023	3,175,000	331,356	3,506,356
2024	2,990,000	218,950	3,208,950
2025	3,105,000	106,012	3,211,012
2026	1,465,000	29,300	1,494,300
Total	\$ 22,125,000	\$ 2,981,385	\$ 25,106,385

Exhibit J-3

Greene County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Reimburse expenses	\$ 49,500
Total Transfers Primary Government			<u>\$ 49,500</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ 23,138
Total Transfers Discretely Presented Greene County School Department			<u>\$ 23,138</u>

Exhibit J-4

Greene County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 107,988	\$ 100,000	The Cincinnati Insurance Company
Highway Superintendent	Section 8-24-102, <i>TCA</i>	93,496	100,000	"
Director of Schools	State Board of Education and County Board of Education	109,166 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	84,996	2,275,356	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	84,996	50,000	"
Director of Accounts and Budgets	County Commission	66,453	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	84,996	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	84,996	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	84,996 (2)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	84,996	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	102,846 (3)	100,000	"
Purchasing Agent	County Commission	42,855	100,000	"
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	The Cincinnati Insurance Company
Public Employee Dishonesty - School Department			150,000	Travelers Casualty and Surety Company of America

(1) Includes vehicle allowance of \$5,166 and does not include chief executive officer training supplement of \$1,000.

(2) Does not include \$830 of special commissioner fees.

(3) Includes \$9,350 for serving as a workhouse superintendent and does not include \$600 for a law enforcement training supplement.

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2018

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 7,466,250	\$ 1,921,064	\$ 598,367	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	144,613	53,586	10,196	0	0	50,212
Trustee's Collections - Bankruptcy	175	50	9	0	0	53
Circuit Clerk/Clerk and Master Collections - Prior Years	57,186	16,357	2,950	0	0	17,618
Interest and Penalty	56,532	16,006	3,164	0	0	14,096
Payments in-Lieu-of Taxes - T.V.A.	4,068	1,047	326	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	10,197	2,624	817	0	0	0
Payments in-Lieu-of Taxes - Other	41,916	10,785	3,359	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	1,206,995	0	0	0	0	0
Hotel/Motel Tax	197,143	0	0	0	0	0
Wheel Tax	768,050	0	0	0	0	2,845,589
Litigation Tax - General	260,767	0	0	0	0	0
Litigation Tax - Special Purpose	164,789	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	690,587	0	0	0	0	0
Mixed Drink Tax	7,703	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	102,495
Other County Local Option Taxes	166,989	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	12,584	3,238	1,009	0	0	0
Wholesale Beer Tax	188,134	0	0	0	0	0
Total Local Taxes	\$ 11,444,678	\$ 2,024,757	\$ 620,197	\$ 0	\$ 0	\$ 3,030,063

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,993	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	16,980	0	0	0	0	0
Cable TV Franchise	410,027	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,850	0	0	0	0	0
Building Permits	159,052	0	0	0	0	0
Other Permits	0	0	0	0	0	250
Total Licenses and Permits	\$ 591,902	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 21,772	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	12,487	0	0	0	0	0
Drug Control Fines	0	0	0	23,568	0	0
Jail Fees	6,218	0	0	0	0	0
Data Entry Fee - Circuit Court	3,561	0	0	0	0	0
Courtroom Security Fee	6,693	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	2,649	0	0	0	0	0
DUI Treatment Fines	2,507	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	68,633	0	0	0	0	0
Officers Costs	141,169	0	0	0	0	0
Game and Fish Fines	340	0	0	0	0	0
Drug Control Fines	0	0	0	22,027	0	0

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Court Fees	\$ 14,933	\$ 0	\$ 0	\$ 0	\$ 0	0
Jail Fees	126,362	0	0	0	0	0
DUI Treatment Fines	14,756	0	0	0	0	0
Data Entry Fee - General Sessions Court	41,088	0	0	0	0	0
Courtroom Security Fee	141,337	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	5,770	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	1,000	0	0	0	0	0
Data Entry Fee - Chancery Court	5,622	0	0	0	0	0
Courtroom Security Fee	8,207	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	2,848	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	26,452	0	0	30,362	0	0
Total Fines, Forfeitures, and Penalties	\$ 654,404	\$ 0	\$ 0	\$ 75,957	\$ 0	0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 183,624	\$ 0	\$ 0	\$ 0	0
Solid Waste Disposal Fee	0	23,474	0	0	0	0
Patient Charges	4,011,990	0	0	0	0	0
Work Release Charges for Board	2,415	0	0	0	0	0
Other General Service Charges	29,504	0	0	0	0	0
Service Charges	11,349	0	0	0	0	0

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Subdivision Lot Fees	\$ 7,380	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Copy Fees	1,211	0	0	0	0	0
Telephone Commissions	148,032	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	174	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	830	0
Data Processing Fee - Register	20,652	0	0	0	0	0
Data Processing Fee - Sheriff	9,024	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,600	0	0	0	0	0
Data Processing Fee - County Clerk	6,867	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	95	0	0	0	0	0
Total Charges for Current Services	\$ 4,255,119	\$ 207,098	\$ 0	\$ 0	\$ 1,004	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 62,294	\$ 15,541	\$ 19,708	\$ 0	\$ 0	\$ 778
Lease/Rentals	11,242	34,908	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	25,819
Commissary Sales	655,314	0	0	0	0	0
Sale of Recycled Materials	2,297	133,909	0	0	0	7,732
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	28,755	0	0	0	0	0
Sale of Equipment	183,555	21,573	0	0	0	0
Contributions and Gifts	24,151	7,708	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	23,315	0	0	0	0	0
Total Other Local Revenues	\$ 990,923	\$ 213,639	\$ 19,708	\$ 0	\$ 0	\$ 34,329

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 903,438	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	183,478	0	0	0	0	0
General Sessions Court Clerk	664,126	0	0	0	0	0
Clerk and Master	172,829	0	0	0	0	0
Register	263,557	0	0	0	0	0
Sheriff	27,044	0	0	0	0	0
Trustee	883,030	0	0	0	0	0
Total Fees Received From County Officials	\$ 3,097,502	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 13,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	69,557	0	0	0	0
Other General Government Grants	49,720	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	33,000	0	0	0	0	0
Other Public Safety Grants	10,045	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	691,839	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	1,716,365
Litter Program	67,908	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	170,212	0	0	0	0	0
Beer Tax	17,839	0	0	0	0	0

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues (Cont.)</u>						
Vehicle Certificate of Title Fees	\$ 16,527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Alcoholic Beverage Tax	132,241	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,107,440	0	0	0
State Revenue Sharing - Telecommunications	82,778	0	0	0	0	0
Contracted Prisoner Boarding	1,643,554	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,828,792
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	15,164	0	0	0	0	0
State Shared Sales Tax - Cities	9,942	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	206,752	0	0	0	0	0
Total State of Tennessee	\$ 3,161,021	\$ 69,557	\$ 1,107,440	\$ 0	\$ 0	\$ 4,594,822
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement	47,000	0	0	0	0	0
Disaster Relief	0	0	0	0	0	287,841
Other Federal through State	1,029	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	15,721	0	0	0	0	0
Forest Service	4,500	0	0	0	0	12,125
Other Direct Federal Revenue	40,926	0	0	0	0	0
Total Federal Government	\$ 109,176	\$ 0	\$ 0	\$ 0	\$ 0	\$ 299,966

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 148,368	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Paving and Maintenance	0	0	0	0	0	1,575
Contributions	176,477	0	0	0	0	0
Contracted Services	7,530	0	0	0	0	76,955
<u>Citizens Groups</u>						
Donations	450	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 332,825	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,530
Total	\$ 24,637,550	\$ 2,515,051	\$ 1,747,345	\$ 75,957	\$ 1,004	\$ 8,037,960

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 1,430,112	\$ 1,800,416	\$ 377,919	\$ 0	\$ 0	\$ 13,594,128
Trustee's Collections - Prior Year	18,712	49,119	0	0	0	326,438
Trustee's Collections - Bankruptcy	17	73	0	0	0	377
Circuit Clerk/Clerk and Master Collections - Prior Years	5,181	24,089	0	0	0	123,381
Interest and Penalty	5,976	18,181	421	0	0	114,376
Payments in-Lieu-of Taxes - T.V.A.	778	1,454	206	0	0	7,879
Payments in-Lieu-of Taxes - Local Utilities	1,949	3,644	516	0	0	19,747
Payments in-Lieu-of Taxes - Other	8,013	13,429	2,122	0	0	79,624
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	719,112	0	0	0	1,926,107
Hotel/Motel Tax	132,331	0	0	0	132,331	461,805
Wheel Tax	19,261	0	0	0	0	3,632,900
Litigation Tax - General	0	0	0	0	0	260,767
Litigation Tax - Special Purpose	0	0	0	0	0	164,789
Litigation Tax - Jail, Workhouse, or Courthouse	208,669	0	0	0	0	208,669
Business Tax	0	0	0	0	0	690,587
Mixed Drink Tax	0	0	0	0	0	7,703
Mineral Severance Tax	0	0	0	0	0	102,495
Other County Local Option Taxes	0	0	0	0	0	166,989
<u>Statutory Local Taxes</u>						
Bank Excise Tax	2,406	4,497	637	0	0	24,371
Wholesale Beer Tax	0	0	0	0	0	188,134
Total Local Taxes	\$ 1,833,405	\$ 2,634,014	\$ 381,821	\$ 0	\$ 132,331	\$ 22,101,266

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,993
Animal Vaccination	0	0	0	0	0	16,980
Cable TV Franchise	0	0	0	0	0	410,027
<u>Permits</u>						
Beer Permits	0	0	0	0	0	2,850
Building Permits	0	0	0	0	0	159,052
Other Permits	0	0	0	0	0	250
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	592,152
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21,772
Officers Costs	0	0	0	0	0	12,487
Drug Control Fines	0	0	0	0	0	23,568
Jail Fees	0	0	0	0	0	6,218
Data Entry Fee - Circuit Court	0	0	0	0	0	3,561
Courtroom Security Fee	0	0	0	0	0	6,693
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	2,649
DUI Treatment Fines	0	0	0	0	0	2,507
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	68,633
Officers Costs	0	0	0	0	0	141,169
Game and Fish Fines	0	0	0	0	0	340
Drug Control Fines	0	0	0	0	0	22,027

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Court Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14,933
Jail Fees	0	0	0	0	0	126,362
DUI Treatment Fines	0	0	0	0	0	14,756
Data Entry Fee - General Sessions Court	0	0	0	0	0	41,088
Courtroom Security Fee	0	0	0	0	0	141,337
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	5,770
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	1,000
Data Entry Fee - Chancery Court	0	0	0	0	0	5,622
Courtroom Security Fee	0	0	0	0	0	8,207
<u>Other Courts - In-county</u>						
Drug Court Fees	0	0	0	0	0	2,848
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	56,814
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	730,361
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	183,624
Solid Waste Disposal Fee	0	0	0	0	0	23,474
Patient Charges	0	0	0	0	0	4,011,990
Work Release Charges for Board	0	0	0	0	0	2,415
Other General Service Charges	0	0	0	0	0	29,504
Service Charges	0	0	0	0	0	11,349

(Continued)

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Subdivision Lot Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7,380
Copy Fees	0	0	0	0	0	1,211
Telephone Commissions	0	0	0	0	0	148,032
Constitutional Officers' Fees and Commissions	0	0	0	0	0	174
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	830
Data Processing Fee - Register	0	0	0	0	0	20,652
Data Processing Fee - Sheriff	0	0	0	0	0	9,024
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	6,600
Data Processing Fee - County Clerk	0	0	0	0	0	6,867
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	95
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,463,221
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 11,217	\$ 21,584	\$ 2,907	\$ 0	\$ 0	134,029
Lease/Rentals	0	0	45,000	0	0	91,150
Sale of Materials and Supplies	0	0	0	0	0	25,819
Commissary Sales	0	0	0	0	0	655,314
Sale of Recycled Materials	0	0	0	0	0	143,938
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	0	0	0	0	0	28,755
Sale of Equipment	0	0	0	0	0	205,128
Contributions and Gifts	0	0	0	0	0	31,859
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	23,315
Total Other Local Revenues	\$ 11,217	\$ 21,584	\$ 47,907	\$ 0	\$ 0	1,339,307

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>			<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Community Development/Industrial Park</u>	<u>Other Capital Projects</u>	
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	903,438
Circuit Court Clerk	0	0	0	0	0	183,478
General Sessions Court Clerk	0	0	0	0	0	664,126
Clerk and Master	0	0	0	0	0	172,829
Register	0	0	0	0	0	263,557
Sheriff	0	0	0	0	0	27,044
Trustee	0	0	0	0	0	883,030
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,097,502
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13,500
Solid Waste Grants	0	0	0	0	0	69,557
Other General Government Grants	0	0	0	0	0	49,720
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	33,000
Other Public Safety Grants	0	0	0	0	0	10,045
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	691,839
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	1,716,365
Litter Program	0	0	0	0	0	67,908
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	170,212
Beer Tax	0	0	0	0	0	17,839

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>			<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Community Development/Industrial Park</u>	<u>Other Capital Projects</u>	
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues (Cont.)</u>						
Vehicle Certificate of Title Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,527
Alcoholic Beverage Tax	0	0	0	0	0	132,241
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,107,440
State Revenue Sharing - Telecommunications	0	0	0	0	0	82,778
Contracted Prisoner Boarding	0	0	0	0	0	1,643,554
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,828,792
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	0	0	0	0	0	15,164
State Shared Sales Tax - Cities	0	0	0	0	0	9,942
Other State Grants	0	0	0	657,193	36,123	693,316
Other State Revenues	0	0	0	0	0	206,752
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 657,193	\$ 36,123	\$ 9,626,156
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 149,806	\$ 0	\$ 149,806
Civil Defense Reimbursement	0	0	0	0	0	47,000
Disaster Relief	0	0	131,244	0	0	419,085
Other Federal through State	0	0	355,129	0	0	356,158
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	0	0	0	0	0	15,721
Forest Service	0	0	0	0	0	16,625
Other Direct Federal Revenue	0	0	0	0	0	40,926
Total Federal Government	\$ 0	\$ 0	\$ 486,373	\$ 149,806	\$ 0	\$ 1,045,321

(Continued)

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>			<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Community Development/Industrial Park</u>	<u>Other Capital Projects</u>	
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	148,368
Paving and Maintenance	0	0	0	0	0	1,575
Contributions	0	0	0	0	3,613	180,090
Contracted Services	0	0	0	0	0	84,485
<u>Citizens Groups</u>						
Donations	0	0	0	0	0	450
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,613	\$ 414,968
Total	\$ 1,844,622	\$ 2,655,598	\$ 916,101	\$ 806,999	\$ 172,067	\$ 43,410,254

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Education Capital Projects</u>	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,702,396	\$ 0	\$ 0	\$ 628,690	\$ 7,331,086
Trustee's Collections - Prior Year	180,889	0	0	787	181,676
Trustee's Collections - Bankruptcy	183	0	0	0	183
Circuit Clerk/Clerk and Master Collections - Prior Years	60,530	0	0	0	60,530
Interest and Penalty	58,375	0	0	751	59,126
Payments in-Lieu-of Taxes - T.V.A.	5,806	0	0	374	6,180
Payments in-Lieu-of Taxes - Local Utilities	270,719	0	0	860	271,579
Payments in-Lieu-of Taxes - Other	37,626	0	0	3,536	41,162
<u>County Local Option Taxes</u>					
Local Option Sales Tax	6,045,652	0	0	0	6,045,652
Mixed Drink Tax	7,729	0	0	0	7,729
<u>Statutory Local Taxes</u>					
Bank Excise Tax	11,297	0	0	1,062	12,359
Other Statutory Local Taxes	194	0	0	0	194
Total Local Taxes	\$ 13,381,396	\$ 0	\$ 0	\$ 636,060	\$ 14,017,456
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,962	\$ 0	\$ 0	\$ 0	\$ 1,962
Total Licenses and Permits	\$ 1,962	\$ 0	\$ 0	\$ 0	\$ 1,962
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Sale of Electricity	\$ 7,368	\$ 0	\$ 0	\$ 0	\$ 7,368

(Continued)

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Education Capital Projects</u>	
<u>Charges for Current Services (Cont.)</u>					
<u>Fees</u>					
Vending Machine Collections	\$ 190	\$ 0	\$ 0	\$ 0	\$ 190
<u>Education Charges</u>					
Lunch Payments - Children	0	0	311,756	0	311,756
Lunch Payments - Adults	0	0	116,420	0	116,420
Income from Breakfast	0	0	108,926	0	108,926
A la Carte Sales	0	0	411,083	0	411,083
Transportation - Other State Systems	96,498	0	0	0	96,498
Receipts from Individual Schools	81,713	0	0	0	81,713
Community Service Fees - Children	215,091	0	0	0	215,091
TBI Criminal Background Fee	840	0	0	0	840
Total Charges for Current Services	\$ 401,700	\$ 0	\$ 948,185	\$ 0	\$ 1,349,885
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 82,372	\$ 0	\$ 918	\$ 5,062	\$ 88,352
Lease/Rentals	16,897	0	0	0	16,897
Sale of Recycled Materials	3,433	0	0	0	3,433
Miscellaneous Refunds	101,768	0	0	0	101,768
<u>Nonrecurring Items</u>					
Damages Recovered from Individuals	270	0	0	0	270
Contributions and Gifts	346,423	0	0	0	346,423
<u>Other Local Revenues</u>					
Other Local Revenues	22,511	0	0	0	22,511
Total Other Local Revenues	\$ 573,674	\$ 0	\$ 918	\$ 5,062	\$ 579,654

(Continued)

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Education Capital Projects</u>	
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 318,458	\$ 0	\$ 0	\$ 0	\$ 318,458
<u>State Education Funds</u>					
Basic Education Program	33,980,000	0	0	0	33,980,000
Early Childhood Education	1,410,960	0	0	0	1,410,960
School Food Service	0	0	34,013	0	34,013
Driver Education	25,946	0	0	0	25,946
Other State Education Funds	373,252	0	0	0	373,252
Coordinated School Health	99,921	0	0	0	99,921
Internet Connectivity	17,355	0	0	0	17,355
Family Resource Centers	29,207	0	0	0	29,207
Career Ladder Program	109,283	0	0	0	109,283
Vocational Equipment	124,641	0	0	0	124,641
<u>Other State Revenues</u>					
Safe Schools	34,530	0	0	0	34,530
Total State of Tennessee	\$ 36,523,553	\$ 0	\$ 34,013	\$ 0	\$ 36,557,566
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,073,262	\$ 0	\$ 2,073,262
USDA - Commodities	0	0	261,145	0	261,145
Breakfast	0	0	662,723	0	662,723
USDA - Other	0	0	38,696	0	38,696
Vocational Education - Basic Grants to States	0	115,509	0	0	115,509
Title I Grants to Local Education Agencies	0	1,910,564	0	0	1,910,564

(Continued)

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
Special Education - Grants to States	\$ 8,248	\$ 1,850,323	\$ 0	\$ 0	\$ 1,858,571
Special Education Preschool Grants	0	34,746	0	0	34,746
English Language Acquisition Grants	0	8,204	0	0	8,204
Rural Education	0	109,215	0	0	109,215
Eisenhower Professional Development State Grants	0	258,547	0	0	258,547
Other Federal through State	295,225	0	0	0	295,225
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	51,609	0	0	0	51,609
Forest Service	33,262	0	0	0	33,262
Total Federal Government	\$ 388,344	\$ 4,287,108	\$ 3,035,826	\$ 0	\$ 7,711,278
Total	\$ 51,270,629	\$ 4,287,108	\$ 4,018,942	\$ 641,122	\$ 60,217,801

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2018

General Fund

General Government

County Commission

Board and Committee Members Fees	\$ 20,300	
Social Security	970	
Pensions	666	
Employer Medicare	294	
Dues and Memberships	4,587	
Legal Services	212,727	
Postal Charges	54	
Other Charges	501	
Total County Commission		\$ 240,099

County Mayor/Executive

County Official/Administrative Officer	\$ 107,988	
Secretary(ies)	28,197	
Part-time Personnel	987	
Social Security	8,341	
Pensions	8,432	
Life Insurance	82	
Medical Insurance	8,112	
Unemployment Compensation	32	
Employer Medicare	1,951	
Communication	1,841	
Dues and Memberships	2,000	
Legal Notices, Recording, and Court Costs	147	
Postal Charges	149	
Rentals	5,158	
Office Supplies	980	
Total County Mayor/Executive		174,397

Personnel Office

Supervisor/Director	\$ 38,797	
Social Security	2,342	
Pensions	2,409	
Life Insurance	27	
Medical Insurance	9,416	
Unemployment Compensation	60	
Employer Medicare	548	
Other Fringe Benefits	20	
Dues and Memberships	179	
Rentals	301	
Travel	136	
Tuition	554	
Office Supplies	368	
Other Charges	46	
Data Processing Equipment	2,083	
Furniture and Fixtures	1,802	
Office Equipment	285	
Total Personnel Office		59,373

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Attorney

County Official/Administrative Officer	\$	131,090	
Assistant(s)		36,561	
Overtime Pay		4,756	
Social Security		10,407	
Pensions		10,673	
Life Insurance		82	
Medical Insurance		23,964	
Unemployment Compensation		56	
Employer Medicare		2,434	
Other Fringe Benefits		140	
Communication		1,606	
Dues and Memberships		170	
Legal Notices, Recording, and Court Costs		163	
Postal Charges		169	
Travel		258	
Tuition		500	
Other Contracted Services		3,579	
Office Supplies		422	
Periodicals		558	
Office Equipment		694	
Total County Attorney			\$ 228,282

Election Commission

County Official/Administrative Officer	\$	76,497
Clerical Personnel		27,842
Temporary Personnel		19,163
Overtime Pay		4,211
Election Commission		9,240
Election Workers		13,285
Social Security		7,606
Pensions		6,642
Life Insurance		82
Medical Insurance		37,500
Unemployment Compensation		201
Employer Medicare		2,019
Communication		3,228
Contracts with Private Agencies		5,235
Data Processing Services		5,000
Dues and Memberships		175
Legal Notices, Recording, and Court Costs		19,335
Maintenance and Repair Services - Equipment		22,354
Maintenance and Repair Services - Office Equipment		4,302
Postal Charges		5,126
Printing, Stationery, and Forms		3,359
Rentals		1,053
Travel		5,272
Tuition		2,200

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Gasoline	\$	15	
Office Supplies		3,699	
Periodicals		118	
Other Supplies and Materials		70	
Total Election Commission			\$ 284,829

Register of Deeds

County Official/Administrative Officer	\$	84,996	
Accountants/Bookkeepers		29,416	
Clerical Personnel		113,841	
Social Security		13,801	
Pensions		14,045	
Life Insurance		210	
Medical Insurance		64,152	
Unemployment Compensation		140	
Employer Medicare		3,227	
Communication		1,169	
Maintenance and Repair Services - Office Equipment		675	
Postal Charges		142	
Rentals		16,886	
Office Supplies		1,837	
Total Register of Deeds			344,537

Codes Compliance

Postal Charges	\$	768	
Total Codes Compliance			768

Geographical Information Systems

Salary Supplements	\$	5,715	
Social Security		348	
Pensions		355	
Unemployment Compensation		6	
Employer Medicare		81	
Data Processing Services		199	
Maintenance and Repair Services - Equipment		6,300	
Travel		300	
Tuition		500	
Office Supplies		561	
Total Geographical Information Systems			14,365

County Buildings

Maintenance Personnel	\$	49,597	
Part-time Personnel		19,390	
Overtime Pay		3,537	
Social Security		4,437	
Pensions		3,252	
Life Insurance		82	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Medical Insurance	\$	11,982	
Unemployment Compensation		144	
Employer Medicare		1,038	
Communication		1,182	
Maintenance and Repair Services - Buildings		14,834	
Maintenance and Repair Services - Equipment		3,832	
Maintenance and Repair Services - Vehicles		1,251	
Pest Control		1,540	
Rentals		409	
Other Contracted Services		15,817	
Custodial Supplies		8,607	
Electricity		64,056	
Equipment and Machinery Parts		1,660	
Garage Supplies		289	
Gasoline		1,864	
General Construction Materials		11,900	
Natural Gas		7,632	
Road Signs		2,546	
Tires and Tubes		413	
Uniforms		924	
Water and Sewer		3,182	
Other Supplies and Materials		775	
Other Charges		44	
Building Improvements		6,446	
Other Equipment		9,996	
Total County Buildings			\$ 252,658

Finance

Accounting and Budgeting

Supervisor/Director	\$	66,453
Accountants/Bookkeepers		155,938
Overtime Pay		341
Social Security		13,167
Pensions		13,687
Life Insurance		245
Medical Insurance		60,324
Unemployment Compensation		168
Employer Medicare		3,079
Other Fringe Benefits		240
Audit Services		25,467
Communication		4,123
Data Processing Services		22,049
Legal Notices, Recording, and Court Costs		826
Maintenance and Repair Services - Office Equipment		5,638
Postal Charges		3,361
Printing, Stationery, and Forms		2,711
Rentals		854

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Travel	\$	237	
Tuition		410	
Other Contracted Services		5,225	
Office Supplies		5,547	
Data Processing Equipment		10,670	
Office Equipment		148	
Total Accounting and Budgeting			\$ 400,908

Purchasing

Supervisor/Director	\$	42,855	
Purchasing Personnel		33,536	
Social Security		4,442	
Pensions		4,716	
Life Insurance		82	
Medical Insurance		31,704	
Unemployment Compensation		56	
Employer Medicare		1,039	
Other Fringe Benefits		130	
Communication		1,680	
Dues and Memberships		273	
Legal Notices, Recording, and Court Costs		207	
Maintenance and Repair Services - Office Equipment		127	
Postal Charges		50	
Printing, Stationery, and Forms		425	
Rentals		861	
Office Supplies		668	
Furniture and Fixtures		200	
Total Purchasing			123,051

Property Assessor's Office

County Official/Administrative Officer	\$	84,996	
Assistant(s)		32,585	
Assessment Personnel		185,745	
Board and Committee Members Fees		6,050	
Social Security		18,277	
Pensions		18,644	
Life Insurance		367	
Medical Insurance		105,632	
Unemployment Compensation		218	
Employer Medicare		4,274	
Other Fringe Benefits		160	
Communication		2,110	
Contracts with Government Agencies		22,965	
Dues and Memberships		1,980	
Legal Notices, Recording, and Court Costs		212	
Maintenance and Repair Services - Office Equipment		1,144	
Maintenance and Repair Services - Vehicles		740	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Postal Charges	\$	1,516	
Printing, Stationery, and Forms		226	
Rentals		1,208	
Travel		1,381	
Other Contracted Services		41,490	
Equipment and Machinery Parts		2,093	
Garage Supplies		243	
Gasoline		1,914	
Office Supplies		3,916	
Periodicals		137	
Furniture and Fixtures		348	
Office Equipment		348	
Total Property Assessor's Office			\$ 540,919

Reappraisal Program

Contracts with Government Agencies	\$	22,745	
Gasoline		626	
Office Supplies		891	
Total Reappraisal Program			24,262

County Trustee's Office

County Official/Administrative Officer	\$	84,996	
Assistant(s)		32,550	
Accountants/Bookkeepers		28,685	
Part-time Personnel		21,405	
Overtime Pay		2,364	
Social Security		9,459	
Pensions		9,060	
Life Insurance		104	
Medical Insurance		38,057	
Unemployment Compensation		120	
Employer Medicare		2,389	
Communication		1,128	
Dues and Memberships		922	
Legal Notices, Recording, and Court Costs		510	
Maintenance and Repair Services - Office Equipment		12,546	
Postal Charges		20,210	
Printing, Stationery, and Forms		261	
Rentals		466	
Travel		670	
Tuition		935	
Gasoline		40	
Office Supplies		1,812	
Office Equipment		1,478	
Total County Trustee's Office			270,167

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office

County Official/Administrative Officer	\$	84,996	
Assistant(s)		37,315	
Clerical Personnel		152,567	
Part-time Personnel		26,387	
Overtime Pay		1,682	
Social Security		17,430	
Pensions		16,999	
Life Insurance		326	
Medical Insurance		86,388	
Unemployment Compensation		258	
Employer Medicare		4,200	
Communication		3,806	
Dues and Memberships		862	
Legal Notices, Recording, and Court Costs		251	
Maintenance and Repair Services - Office Equipment		24,123	
Postal Charges		14,000	
Printing, Stationery, and Forms		2,245	
Rentals		1,354	
Travel		2,069	
Office Supplies		10,409	
Periodicals		402	
Other Charges		680	
Office Equipment		320	
Total County Clerk's Office			\$ 489,069

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	84,996
Assistant(s)		35,407
Accountants/Bookkeepers		60,788
Clerical Personnel		257,167
Part-time Personnel		6,104
Overtime Pay		8,523
Jury and Witness Expense		3,139
Social Security		26,139
Pensions		27,417
Life Insurance		568
Medical Insurance		210,062
Unemployment Compensation		397
Employer Medicare		6,113
Other Fringe Benefits		280
Communication		3,842
Data Processing Services		27,692
Dues and Memberships		782
Legal Notices, Recording, and Court Costs		656
Maintenance and Repair Services - Office Equipment		9,259
Postal Charges		5,908

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Printing, Stationery, and Forms	\$	4,373	
Rentals		3,192	
Travel		200	
Other Contracted Services		2,507	
Office Supplies		6,584	
Data Processing Equipment		212	
Office Equipment		310	
Total Circuit Court			\$ 792,617

General Sessions Court

Judge(s)	\$	163,591	
Probation Officer(s)		39,270	
Secretary(ies)		34,359	
Overtime Pay		1,171	
Social Security		12,537	
Pensions		14,737	
Life Insurance		122	
Medical Insurance		45,612	
Unemployment Compensation		62	
Employer Medicare		3,371	
Communication		4,867	
Dues and Memberships		950	
Maintenance and Repair Services - Office Equipment		441	
Postal Charges		200	
Printing, Stationery, and Forms		254	
Rentals		1,112	
Travel		540	
Office Supplies		1,511	
Periodicals		485	
Other Supplies and Materials		434	
Total General Sessions Court			325,626

Drug Court

Other Salaries and Wages	\$	32,011	
Social Security		1,985	
Pensions		1,959	
Life Insurance		41	
Medical Insurance		6,348	
Unemployment Compensation		28	
Employer Medicare		464	
Communication		459	
Contributions		14,251	
Travel		4,442	
Office Supplies		997	
Periodicals		99	
Other Charges		2,000	
Total Drug Court			65,084

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court

County Official/Administrative Officer	\$	84,996	
Assistant(s)		35,251	
Accountants/Bookkeepers		31,551	
Clerical Personnel		73,937	
Part-time Personnel		23,826	
Social Security		14,745	
Pensions		13,734	
Life Insurance		241	
Medical Insurance		66,496	
Unemployment Compensation		277	
Employer Medicare		3,502	
Bank Charges		107	
Communication		4,147	
Data Processing Services		15,790	
Dues and Memberships		862	
Legal Notices, Recording, and Court Costs		2,258	
Maintenance and Repair Services - Office Equipment		6,270	
Postal Charges		2,208	
Printing, Stationery, and Forms		1,400	
Rentals		2,228	
Travel		1,826	
Tuition		940	
Office Supplies		3,964	
Periodicals		3,660	
Data Processing Equipment		10,734	
Office Equipment		2,323	
Total Chancery Court			\$ 407,273

Juvenile Court

Youth Service Officer(s)	\$	41,443	
Secretary(ies)		75,080	
Overtime Pay		662	
Social Security		6,955	
Pensions		7,188	
Life Insurance		171	
Medical Insurance		47,263	
Unemployment Compensation		140	
Employer Medicare		1,625	
Communication		1,958	
Data Processing Services		162	
Dues and Memberships		645	
Maintenance and Repair Services - Office Equipment		325	
Postal Charges		225	
Printing, Stationery, and Forms		350	
Rentals		834	
Travel		508	
Other Contracted Services		41,119	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Office Supplies	\$ 2,804	
Data Processing Equipment	2,385	
Office Equipment	<u>2,284</u>	
Total Juvenile Court		\$ 234,126

District Attorney General

Communication	\$ <u>4,103</u>	
Total District Attorney General		4,103

Other Administration of Justice

Salary Supplements	\$ 5,463	
Social Security	330	
Pensions	334	
Employer Medicare	64	
Maintenance and Repair Services - Office Equipment	<u>3,025</u>	
Total Other Administration of Justice		9,216

Courtroom Security

Lieutenant(s)	\$ 43,638	
Sergeant(s)	32,781	
Guards	28,579	
Part-time Personnel	41,144	
Overtime Pay	598	
Social Security	8,273	
Pensions	6,454	
Life Insurance	122	
Medical Insurance	47,556	
Unemployment Compensation	228	
Employer Medicare	2,062	
Maintenance and Repair Services - Equipment	120	
Other Contracted Services	1,300	
Law Enforcement Equipment	12,000	
Other Equipment	<u>350</u>	
Total Courtroom Security		225,205

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$ 102,846	
Assistant(s)	66,636	
Deputy(ies)	1,275,420	
Detective(s)	251,950	
Captain(s)	105,858	
Lieutenant(s)	312,919	
Sergeant(s)	200,971	
Mechanic(s)	68,016	
Dispatchers/Radio Operators	217,630	
Part-time Personnel	48,460	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Overtime Pay	\$ 145,049	
Other Salaries and Wages	51,514	
In-service Training	30,800	
Social Security	172,532	
Pensions	255,213	
Life Insurance	2,719	
Medical Insurance	921,344	
Unemployment Compensation	2,075	
Employer Medicare	40,399	
Other Fringe Benefits	720	
Advertising	309	
Communication	50,930	
Contracts with Government Agencies	600	
Contributions	4,487	
Dues and Memberships	2,915	
Licenses	265	
Maintenance and Repair Services - Buildings	179	
Maintenance and Repair Services - Equipment	3,778	
Maintenance and Repair Services - Vehicles	17,341	
Postal Charges	1,165	
Printing, Stationery, and Forms	1,916	
Rentals	2,787	
Travel	17,497	
Tuition	19,922	
Other Contracted Services	11,264	
Diesel Fuel	8,260	
Electricity	6,333	
Equipment and Machinery Parts	29,833	
Food Supplies	262	
Garage Supplies	12,677	
Gasoline	150,087	
Law Enforcement Supplies	4,672	
Office Supplies	4,921	
Periodicals	220	
Tires and Tubes	14,908	
Uniforms	21,473	
Water and Sewer	880	
Other Supplies and Materials	1,184	
In Service/Staff Development	8,134	
Other Charges	457	
Building Improvements	2,250	
Data Processing Equipment	171,036	
Furniture and Fixtures	921	
Law Enforcement Equipment	52,792	
Motor Vehicles	20,000	
Office Equipment	2,614	
Other Equipment	8,958	
Total Sheriff's Department		\$ 4,931,298

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Special Patrols

Part-time Personnel	\$ 12,618	
Unemployment Compensation	35	
Employer Medicare	183	
Contributions	1,003	
Law Enforcement Equipment	24,278	
Motor Vehicles	167,182	
Total Special Patrols		\$ 205,299

Administration of the Sexual Offender Registry

Travel	\$ 1,003	
Other Contracted Services	2,600	
Office Supplies	728	
Law Enforcement Equipment	612	
Other Equipment	1,375	
Total Administration of the Sexual Offender Registry		6,318

Jail

Supervisor/Director	\$ 53,123
Deputy(ies)	1,422,887
Captain(s)	49,982
Lieutenant(s)	159,523
Sergeant(s)	163,091
Medical Personnel	159,127
Paraprofessionals	231,422
Cafeteria Personnel	179,673
Maintenance Personnel	65,312
Part-time Personnel	14,544
Overtime Pay	75,087
Other Salaries and Wages	36,301
In-service Training	600
Social Security	154,463
Pensions	158,197
Life Insurance	3,287
Medical Insurance	985,129
Unemployment Compensation	2,786
Employer Medicare	36,261
Other Fringe Benefits	750
Communication	26,523
Dues and Memberships	125
Evaluation and Testing	371
Licenses	18
Maintenance Agreements	9,058
Maintenance and Repair Services - Buildings	7,261
Maintenance and Repair Services - Equipment	38,737
Maintenance and Repair Services - Office Equipment	1,000
Maintenance and Repair Services - Vehicles	1,931
Medical and Dental Services	116,429

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Pest Control	\$	660	
Postal Charges		470	
Printing, Stationery, and Forms		1,381	
Rentals		5,589	
Travel		3,204	
Tuition		5,572	
Disposal Fees		5,882	
Other Contracted Services		10,139	
Custodial Supplies		28,798	
Drugs and Medical Supplies		74,382	
Electricity		130,848	
Equipment and Machinery Parts		42,463	
Food Preparation Supplies		9,293	
Food Supplies		336,630	
Gasoline		580	
General Construction Materials		11,430	
Law Enforcement Supplies		4,339	
Natural Gas		51,634	
Office Supplies		5,666	
Prisoners Clothing		671	
Uniforms		7,400	
Water and Sewer		87,134	
Other Supplies and Materials		64,664	
In Service/Staff Development		1,000	
Other Charges		282,874	
Building Improvements		10,054	
Data Processing Equipment		4,103	
Food Service Equipment		5,719	
Furniture and Fixtures		1,911	
Law Enforcement Equipment		4,624	
Motor Vehicles		13,200	
Other Equipment		12,635	
Total Jail			\$ 5,377,947

Juvenile Services

Contracts with Private Agencies	\$	97,024	
Total Juvenile Services			97,024

Civil Defense

Supervisor/Director	\$	46,519	
Secretary(ies)		26,267	
Part-time Personnel		8,819	
Other Salaries and Wages		500	
Social Security		4,888	
Pensions		4,498	
Life Insurance		82	
Medical Insurance		29,760	

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Unemployment Compensation	\$	83	
Employer Medicare		1,143	
Communication		5,909	
Maintenance and Repair Services - Equipment		40	
Maintenance and Repair Services - Vehicles		143	
Postal Charges		2	
Rentals		893	
Travel		470	
Electricity		413	
Equipment and Machinery Parts		11	
Food Preparation Supplies		210	
Garage Supplies		66	
Gasoline		2,544	
Office Supplies		534	
Uniforms		610	
Other Charges		334	
Other Equipment		380	
Total Civil Defense			\$ 135,118

Rescue Squad

Contributions	\$	10,000	
Total Rescue Squad			10,000

Disaster Relief

Contributions	\$	120,000	
Total Disaster Relief			120,000

Other Emergency Management

Other Equipment	\$	5,495	
Total Other Emergency Management			5,495

Inspection and Regulation

Assistant(s)	\$	39,543	
Supervisor/Director		40,942	
Paraprofessionals		42,597	
Secretary(ies)		24,170	
Part-time Personnel		6,704	
Board and Committee Members Fees		2,125	
Social Security		8,654	
Pensions		9,098	
Life Insurance		180	
Medical Insurance		67,662	
Unemployment Compensation		164	
Employer Medicare		2,121	
Communication		5,428	
Data Processing Services		1,048	
Dues and Memberships		320	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Inspection and Regulation (Cont.)

Legal Notices, Recording, and Court Costs	\$	704	
Licenses		15	
Maintenance and Repair Services - Office Equipment		589	
Maintenance and Repair Services - Vehicles		314	
Postal Charges		100	
Printing, Stationery, and Forms		171	
Rentals		1,730	
Tuition		2,857	
Equipment and Machinery Parts		865	
Garage Supplies		276	
Gasoline		3,321	
Office Supplies		2,083	
Periodicals		693	
Tires and Tubes		493	
Uniforms		694	
Other Supplies and Materials		574	
Data Processing Equipment		5,996	
Furniture and Fixtures		260	
Total Inspection and Regulation			\$ 272,491

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	16,200	
Contributions		136,465	
Pauper Burials		1,855	
Transportation - Other than Students		6,120	
Other Contracted Services		644	
Office Supplies		14	
Other Supplies and Materials		418	
Motor Vehicles		29,099	
Other Equipment		6,487	
Total County Coroner/Medical Examiner			197,302

Other Public Safety

School Resource Officer	\$	140,307	
In-service Training		2,400	
Social Security		8,585	
Pensions		13,468	
Life Insurance		161	
Medical Insurance		42,765	
Unemployment Compensation		112	
Employer Medicare		2,008	
Maintenance and Repair Services - Vehicles		2,999	
Printing, Stationery, and Forms		84	
Garage Supplies		645	
Gasoline		2,500	
Tires and Tubes		1,964	
Law Enforcement Equipment		4,394	
Total Other Public Safety			222,392

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare

Local Health Center

Medical Personnel	\$ 112,353	
Clerical Personnel	66,542	
Custodial Personnel	37,518	
Part-time Personnel	10,792	
Other Salaries and Wages	16,852	
Social Security	13,960	
Pensions	14,149	
Life Insurance	255	
Medical Insurance	72,355	
Unemployment Compensation	248	
Employer Medicare	3,421	
Other Fringe Benefits	140	
Architects	4,565	
Communication	13,899	
Dues and Memberships	550	
Maintenance Agreements	6,317	
Maintenance and Repair Services - Buildings	3,522	
Maintenance and Repair Services - Equipment	2,800	
Postal Charges	3,157	
Printing, Stationery, and Forms	1,192	
Rentals	10,173	
Travel	705	
Other Contracted Services	5,078	
Custodial Supplies	5,930	
Drugs and Medical Supplies	42,275	
Electricity	31,323	
Food Supplies	1,049	
Office Supplies	5,027	
Periodicals	423	
Water and Sewer	1,675	
Other Supplies and Materials	6,095	
Liability Insurance	1,741	
Building Improvements	41,949	
Furniture and Fixtures	349	
Other Equipment	5,167	
Other Construction	53,835	
Total Local Health Center		\$ 597,381

Rabies and Animal Control

Supervisor/Director	\$ 30,763
Paraprofessionals	62,346
Social Security	5,566
Pensions	5,693
Life Insurance	146
Medical Insurance	41,442
Unemployment Compensation	170
Employer Medicare	1,302

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Communication	\$	3,238	
Contracts with Private Agencies		613	
Licenses		120	
Maintenance and Repair Services - Office Equipment		375	
Maintenance and Repair Services - Vehicles		1,808	
Rentals		461	
Tuition		450	
Disposal Fees		87	
Custodial Supplies		955	
Drugs and Medical Supplies		581	
Electricity		7,075	
Equipment and Machinery Parts		549	
Food Supplies		968	
Gasoline		7,033	
Office Supplies		370	
Tires and Tubes		583	
Water and Sewer		1,175	
Other Supplies and Materials		4,671	
Motor Vehicles		64,987	
Other Equipment		4,600	
Total Rabies and Animal Control			\$ 248,127

Ambulance/Emergency Medical Services

Assistant(s)	\$	45,680
Supervisor/Director		67,493
Captain(s)		74,959
Lieutenant(s)		66,127
Medical Personnel		685,267
Paraprofessionals		37,800
Mechanic(s)		31,316
Clerical Personnel		63,053
Part-time Personnel		88,754
Overtime Pay		693,066
Social Security		110,280
Pensions		107,109
Life Insurance		1,805
Medical Insurance		577,287
Unemployment Compensation		1,700
Employer Medicare		25,838
Other Fringe Benefits		350
Communication		12,818
Data Processing Services		5,400
Dues and Memberships		440
Licenses		4,552
Maintenance and Repair Services - Buildings		2,316
Maintenance and Repair Services - Equipment		9,869
Maintenance and Repair Services - Office Equipment		832

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Maintenance and Repair Services - Vehicles	\$	3,934	
Postal Charges		5,193	
Printing, Stationery, and Forms		2,084	
Rentals		824	
Travel		1,349	
Tuition		9,822	
Disposal Fees		5,820	
Other Contracted Services		14,918	
Custodial Supplies		2,244	
Diesel Fuel		65,244	
Drugs and Medical Supplies		110,652	
Electricity		8,703	
Equipment and Machinery Parts		35,496	
Garage Supplies		5,901	
Gasoline		20,423	
Natural Gas		2,776	
Office Supplies		2,993	
Tires and Tubes		7,976	
Uniforms		11,595	
Water and Sewer		471	
Other Supplies and Materials		1,621	
Refunds		3,407	
Other Charges		83,698	
Building Improvements		1,003	
Communication Equipment		141	
Data Processing Equipment		6,053	
Furniture and Fixtures		6,541	
Motor Vehicles		207,689	
Office Equipment		798	
Health Equipment		31,243	
Other Equipment		11,906	
Total Ambulance/Emergency Medical Services			\$ 3,386,629

Alcohol and Drug Programs

Other Charges	\$	9,835	
Total Alcohol and Drug Programs			9,835

Other Local Health Services

Medical Personnel	\$	86,884	
Clerical Personnel		74,432	
Part-time Personnel		1,998	
Other Salaries and Wages		159,783	
Social Security		17,818	
Pensions		18,164	
Life Insurance		397	
Medical Insurance		109,733	
Unemployment Compensation		356	

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

Employer Medicare	\$ 4,525	
Other Fringe Benefits	370	
Travel	10,125	
Other Supplies and Materials	9,738	
Liability Insurance	4,374	
Total Other Local Health Services		\$ 498,697

Appropriation to State

Contributions	\$ 81,183	
Total Appropriation to State		81,183

Waste Pickup

Part-time Personnel	\$ 10,097	
Other Salaries and Wages	23,878	
Social Security	2,008	
Pensions	1,461	
Life Insurance	41	
Medical Insurance	15,852	
Unemployment Compensation	56	
Employer Medicare	470	
Contributions	20,580	
Gasoline	15,000	
Other Supplies and Materials	5,702	
Total Waste Pickup		95,145

Other Public Health and Welfare

Other Salaries and Wages	\$ 19,359	
Social Security	1,159	
Pensions	1,170	
Life Insurance	24	
Medical Insurance	4,495	
Unemployment Compensation	12	
Employer Medicare	271	
Other Fringe Benefits	80	
Other Contracted Services	364	
Instructional Supplies and Materials	11,568	
Other Supplies and Materials	6,715	
Other Construction	51,575	
Total Other Public Health and Welfare		96,792

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 90,000	
Total Libraries		90,000

Parks and Fair Boards

Site Development	\$ 16,582	
Total Parks and Fair Boards		16,582

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Agriculture and Natural Resources

Agricultural Extension Service

Salary Supplements	\$ 87,697	
Part-time Personnel	1,350	
Social Security	5,438	
Pensions	12,538	
Life Insurance	798	
Employer Medicare	1,272	
Communication	2,113	
Dues and Memberships	370	
Operating Lease Payments	1,075	
Travel	426	
Office Supplies	923	
Data Processing Equipment	1,425	
Office Equipment	330	
Total Agricultural Extension Service		\$ 115,755

Forest Service

Contributions	\$ 1,500	
Total Forest Service		1,500

Soil Conservation

Paraprofessionals	\$ 25,334	
Secretary(ies)	27,749	
Overtime Pay	146	
Social Security	3,157	
Pensions	3,259	
Life Insurance	82	
Medical Insurance	23,964	
Unemployment Compensation	56	
Employer Medicare	738	
Dues and Memberships	1,170	
Postal Charges	100	
Office Supplies	1,047	
Total Soil Conservation		86,802

Other Operations

Tourism

Contributions	\$ 97,801	
Total Tourism		97,801

Industrial Development

Contributions	\$ 97,801	
Total Industrial Development		97,801

Airport

Contributions	\$ 40,380	
Total Airport		40,380

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services

Supervisor/Director	\$	13,223	
Paraprofessionals		32,739	
Social Security		1,906	
Pensions		2,004	
Life Insurance		41	
Medical Insurance		15,852	
Unemployment Compensation		60	
Employer Medicare		637	
Communication		2,646	
Data Processing Services		399	
Rentals		5,844	
Travel		503	
Office Supplies		206	
Data Processing Equipment		<u>1,357</u>	
Total Veterans' Services	\$		77,417

Other Charges

Medical Insurance	\$	22,642	
Dues and Memberships		8,551	
Other Contracted Services		<u>1,900</u>	
Total Other Charges			33,093

Contributions to Other Agencies

Contributions	\$	<u>274,397</u>	
Total Contributions to Other Agencies			274,397

Miscellaneous

Other Contracted Services	\$	1,000	
Trustee's Commission		206,570	
Other Charges		<u>600</u>	
Total Miscellaneous			<u>208,170</u>

Total General Fund \$ 23,245,105

Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Assistant(s)	\$	31,919	
Supervisor/Director		39,748	
Secretary(ies)		14,865	
Overtime Pay		71	
Social Security		5,337	
Pensions		5,106	
Life Insurance		109	
Medical Insurance		13,520	
Unemployment Compensation		116	
Employer Medicare		1,248	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Management (Cont.)

Communication	\$ 3,399	
Contracts with Other Public Agencies	856,240	
Licenses	18	
Maintenance and Repair Services - Buildings	110	
Maintenance and Repair Services - Equipment	2,366	
Maintenance and Repair Services - Vehicles	5,119	
Medical and Dental Services	273	
Postal Charges	997	
Printing, Stationery, and Forms	143	
Rentals	1,008	
Travel	600	
Tuition	120	
Other Contracted Services	7,559	
Custodial Supplies	577	
Diesel Fuel	85,555	
Electricity	5,917	
Equipment and Machinery Parts	33,781	
Garage Supplies	14,210	
Gasoline	7,537	
Lubricants	10,751	
Natural Gas	2,428	
Office Supplies	1,220	
Small Tools	5,296	
Tires and Tubes	19,930	
Uniforms	4,593	
Water and Sewer	351	
Other Supplies and Materials	4,376	
Trustee's Commission	40,390	
Building Improvements	6,267	
Data Processing Equipment	5,314	
Furniture and Fixtures	532	
Motor Vehicles	247,244	
Other Equipment	16,794	
Total Sanitation Management		\$ 1,503,054

Waste Pickup

Mechanic(s)	\$ 64,994	
Truck Drivers	141,812	
Part-time Personnel	34,767	
Overtime Pay	5,685	
Social Security	14,914	
Pensions	12,900	
Life Insurance	321	
Medical Insurance	92,578	
Unemployment Compensation	421	
Employer Medicare	3,488	
Total Waste Pickup		371,880

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers

Attendants	\$ 210,706	
Overtime Pay	91	
Social Security	11,946	
Unemployment Compensation	782	
Employer Medicare	3,057	
Operating Lease Payments	1,808	
Crushed Stone	3,775	
Custodial Supplies	295	
Electricity	16,950	
Water and Sewer	4,113	
Other Supplies and Materials	4,854	
Building Improvements	5,055	
Other Equipment	91,769	
Total Convenience Centers		\$ 355,201

Transfer Stations

Part-time Personnel	\$ 2,873	
Social Security	178	
Unemployment Compensation	13	
Employer Medicare	42	
Disposal Fees	43,149	
Total Transfer Stations		46,255

Total Solid Waste/Sanitation Fund \$ 2,276,390

Special Purpose Fund

General Government

Risk Management

Consultants	\$ 33,700	
Legal Services	67,150	
Travel	358	
Tuition	1,200	
Office Supplies	131	
Building and Contents Insurance	202,448	
Liability Insurance	216,335	
Trustee's Commission	23,575	
Workers' Compensation Insurance	153,037	
Liability Claims	734,919	
Total Risk Management		\$ 1,432,853

Total Special Purpose Fund 1,432,853

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$ 2,358	
Maintenance and Repair Services - Buildings	688	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Travel	\$	1,942	
Tuition		3,580	
Veterinary Services		6,331	
Other Contracted Services		220	
Electricity		6,442	
Food Supplies		8,046	
Water and Sewer		2,337	
Other Supplies and Materials		373	
Refunds		197	
Law Enforcement Equipment		63,240	
Total Drug Enforcement			\$ 95,754

Total Drug Control Fund \$ 95,754

Constitutional Officers - Fees Fund

Finance

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	40	
Total County Clerk's Office			\$ 40

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	830	
Total Chancery Court			830

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$	134	
Total Sheriff's Department			134

Total Constitutional Officers - Fees Fund 1,004

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	93,496	
Accountants/Bookkeepers		70,011	
Overtime Pay		321	
Social Security		9,720	
Pensions		10,114	
Life Insurance		122	
Medical Insurance		57,420	
Unemployment Compensation		56	
Employer Medicare		2,273	
Dues and Memberships		3,753	
Maintenance and Repair Services - Buildings		110	
Postal Charges		227	

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Travel	\$	321	
Other Contracted Services		814	
Office Supplies		1,593	
Other Charges		140	
Data Processing Equipment		83	
Total Administration			\$ 250,574

Highway and Bridge Maintenance

Assistant(s)	\$	35,708	
Foremen		142,945	
Equipment Operators - Heavy		241,853	
Equipment Operators - Light		138,181	
Truck Drivers		287,315	
Laborers		455,885	
Part-time Personnel		123,724	
Overtime Pay		22,916	
Social Security		86,315	
Pensions		81,085	
Life Insurance		2,012	
Medical Insurance		636,506	
Unemployment Compensation		2,236	
Employer Medicare		20,331	
Other Fringe Benefits		170	
Licenses		50	
Other Contracted Services		29,551	
Asphalt		74,700	
Concrete		7,649	
Crushed Stone		141,382	
Custodial Supplies		340	
General Construction Materials		241,340	
Pipe - Metal		38,143	
Road Signs		9,506	
Salt		27,036	
Other Charges		140	
Total Highway and Bridge Maintenance			2,847,019

Operation and Maintenance of Equipment

Supervisor/Director	\$	36,268	
Mechanic(s)		168,542	
Laborers		26,522	
Overtime Pay		7,261	
Social Security		14,302	
Pensions		14,647	
Life Insurance		319	
Medical Insurance		105,969	
Unemployment Compensation		229	
Employer Medicare		3,345	

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Licenses	\$	18	
Maintenance and Repair Services - Equipment		4,511	
Maintenance and Repair Services - Vehicles		11,898	
Custodial Supplies		1,587	
Diesel Fuel		153,207	
Equipment and Machinery Parts		105,598	
Garage Supplies		41,223	
Gasoline		61,012	
Lubricants		14,606	
Small Tools		3,045	
Tires and Tubes		32,174	
Other Charges		1,608	
Communication Equipment		75,989	
Total Operation and Maintenance of Equipment			\$ 883,880

Asphalt Plant Operations

Equipment Operators - Heavy	\$	14,658	
Part-time Personnel		4,718	
Social Security		972	
Pensions		894	
Life Insurance		24	
Medical Insurance		6,139	
Unemployment Compensation		29	
Employer Medicare		274	
Other Contracted Services		200	
Asphalt - Liquid		1,192,832	
Crushed Stone		918,810	
Electricity		34,800	
General Construction Materials		3,081	
Lubricants		125	
Natural Gas		54,216	
Water and Sewer		431	
Other Supplies and Materials		37,129	
Highway Construction		22,193	
Total Asphalt Plant Operations			2,291,525

Other Charges

Medical Insurance	\$	4,504	
Communication		6,912	
Other Contracted Services		223	
Electricity		11,313	
Natural Gas		11,299	
Water and Sewer		843	
Trustee's Commission		57,102	
Other Charges		3,497	
Total Other Charges			95,693

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Highway Equipment	\$ 1,000	
Motor Vehicles	12,101	
Total Capital Outlay		\$ 13,101

Total Highway/Public Works Fund \$ 6,381,792

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 475,000	
Total General Government		\$ 475,000

Highways and Streets

Principal on Bonds	\$ 880,000	
Total Highways and Streets		880,000

Interest on Debt

General Government

Interest on Bonds	\$ 76,875	
Total General Government		76,875

Highways and Streets

Interest on Bonds	\$ 223,539	
Total Highways and Streets		223,539

Other Debt Service

General Government

Trustee's Commission	\$ 31,751	
Other Charges	2,119	
Total General Government		33,870

Total General Debt Service Fund 1,689,284

Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,335,000	
Principal on Other Loans	122,016	
Total Education		\$ 1,457,016

Interest on Debt

Education

Interest on Bonds	\$ 496,012	
Interest on Notes	1,289	
Interest on Other Loans	5,652	
Total Education		502,953

(Continued)

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Education Debt Service Fund (Cont.)

Other Debt Service

Education

Trustee's Commission	\$ 45,286	
Other Charges	1,486	
Total Education	<u>46,772</u>	\$ 46,772

Total Education Debt Service Fund \$ 2,006,741

General Capital Projects Fund

Capital Projects

Other General Government Projects

Architects	\$ 34,167	
Permits	500	
Building and Contents Insurance	691	
Trustee's Commission	8,159	
Building Construction	127,991	
Communication Equipment	34,925	
Heating and Air Conditioning Equipment	12,250	
Site Development	244,362	
Other Equipment	46,795	
Total Other General Government Projects	<u>509,840</u>	\$ 509,840

Total General Capital Projects Fund 509,840

Community Development/Industrial Park Fund

Other Operations

Other Economic and Community Development

Other Charges	\$ 657,193	
Total Other Economic and Community Development		\$ 657,193

Capital Projects

Public Utility Projects

Consultants	\$ 14,146	
Engineering Services	12,215	
Evaluation and Testing	36,867	
Access Fees	22,500	
Other Charges	12,739	
Site Development	51,339	
Total Public Utility Projects	<u>149,806</u>	

Total Community Development/Industrial Park Fund 806,999

Other Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Contributions	\$ 140,801	
Trustee's Commission	1,318	
Site Development	40,112	
Total Social, Cultural, and Recreation Projects	<u>182,231</u>	\$ 182,231

Total Other Capital Projects Fund 182,231

Total Governmental Funds - Primary Government \$ 38,627,993

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2018

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 17,577,138	
Career Ladder Program	61,001	
Career Ladder Extended Contracts	65,145	
Educational Assistants	574,029	
Other Salaries and Wages	12,867	
Certified Substitute Teachers	50,874	
Non-certified Substitute Teachers	105,088	
Social Security	1,086,798	
Pensions	1,618,362	
Life Insurance	5,757	
Medical Insurance	3,001,143	
Dental Insurance	28,000	
Unemployment Compensation	18,485	
Employer Medicare	255,068	
Maintenance and Repair Services - Equipment	13,888	
Other Contracted Services	42,374	
Instructional Supplies and Materials	297,089	
Textbooks - Bound	480,089	
Software	58,195	
Other Supplies and Materials	36,124	
Other Charges	102,409	
Regular Instruction Equipment	211,052	
Total Regular Instruction Program	\$ 25,700,975	\$ 25,700,975

Special Education Program

Teachers	\$ 1,857,403	
Career Ladder Program	12,503	
Homebound Teachers	84,814	
Educational Assistants	205,952	
Speech Pathologist	294,757	
Certified Substitute Teachers	8,813	
Non-certified Substitute Teachers	12,988	
Social Security	142,240	
Pensions	206,327	
Life Insurance	770	
Medical Insurance	406,325	
Dental Insurance	3,592	
Unemployment Compensation	2,250	
Employer Medicare	34,166	
Other Contracted Services	14,545	
Instructional Supplies and Materials	52,084	
Other Supplies and Materials	5,170	
Special Education Equipment	7,469	
Total Special Education Program	3,352,168	3,352,168

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Career and Technical Education Program

Teachers	\$	890,845	
Career Ladder Program		3,000	
Certified Substitute Teachers		4,898	
Non-certified Substitute Teachers		5,718	
Social Security		52,349	
Pensions		81,036	
Life Insurance		260	
Medical Insurance		152,771	
Dental Insurance		1,050	
Unemployment Compensation		576	
Employer Medicare		12,279	
Contracts with Other School Systems		312,375	
Maintenance and Repair Services - Equipment		641	
Instructional Supplies and Materials		39,125	
Other Supplies and Materials		7,930	
Other Charges		12,394	
Vocational Instruction Equipment		154,552	
Total Career and Technical Education Program			\$ 1,731,799

Support Services

Attendance

Supervisor/Director	\$	43,411	
Clerical Personnel		21,816	
Other Salaries and Wages		25,278	
Social Security		5,503	
Pensions		7,403	
Life Insurance		22	
Medical Insurance		7,867	
Dental Insurance		150	
Unemployment Compensation		48	
Employer Medicare		1,287	
Other Contracted Services		23,397	
Other Supplies and Materials		274	
Total Attendance			136,456

Health Services

Supervisor/Director	\$	51,097	
Medical Personnel		275,471	
Other Salaries and Wages		13,387	
Social Security		19,668	
Pensions		23,254	
Life Insurance		184	
Medical Insurance		108,590	
Dental Insurance		1,130	
Unemployment Compensation		450	
Employer Medicare		4,600	

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Communication	\$	1,854	
Postal Charges		30	
Travel		11,283	
Other Contracted Services		5,500	
Drugs and Medical Supplies		7,276	
Other Supplies and Materials		6,921	
In Service/Staff Development		3,850	
Other Charges		5,931	
Health Equipment		10,032	
Total Health Services			\$ 550,508

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		686,210	
Attendants		68,192	
School Resource Officer		138,000	
Other Salaries and Wages		26,008	
Certified Substitute Teachers		300	
Non-certified Substitute Teachers		50	
Social Security		46,649	
Pensions		68,304	
Life Insurance		275	
Medical Insurance		126,849	
Dental Insurance		1,800	
Unemployment Compensation		500	
Employer Medicare		10,910	
Evaluation and Testing		23,911	
Other Contracted Services		24,167	
Other Supplies and Materials		4,301	
In Service/Staff Development		3,298	
Other Charges		28	
Total Other Student Support			1,231,752

Regular Instruction Program

Supervisor/Director	\$	238,418	
Career Ladder Program		5,000	
Librarians		834,248	
Education Media Personnel		349,188	
Clerical Personnel		38,455	
Educational Assistants		31,246	
Other Salaries and Wages		55,896	
Certified Substitute Teachers		545	
Non-certified Substitute Teachers		4,240	
Social Security		91,388	
Pensions		132,215	
Life Insurance		479	

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Medical Insurance	\$	244,107	
Dental Insurance		2,250	
Unemployment Compensation		832	
Employer Medicare		21,381	
Communication		6,016	
Consultants		10,597	
Travel		28,536	
Other Contracted Services		10,103	
Library Books/Media		26,759	
Other Supplies and Materials		53,322	
In Service/Staff Development		13,783	
Other Charges		2,233	
Total Regular Instruction Program			\$ 2,201,237

Special Education Program

Supervisor/Director	\$	82,323	
Career Ladder Program		4,000	
Psychological Personnel		126,051	
Secretary(ies)		33,550	
Other Salaries and Wages		64,373	
Social Security		18,290	
Pensions		27,212	
Life Insurance		72	
Medical Insurance		37,576	
Dental Insurance		450	
Unemployment Compensation		150	
Employer Medicare		4,277	
Communication		1,074	
Maintenance and Repair Services - Equipment		175	
Travel		7,305	
Other Contracted Services		11,073	
Other Supplies and Materials		13,638	
In Service/Staff Development		1,444	
Total Special Education Program			433,033

Career and Technical Education Program

Supervisor/Director	\$	70,169	
Career Ladder Program		1,000	
Social Security		4,385	
Pensions		6,462	
Life Insurance		14	
Medical Insurance		7,139	
Unemployment Compensation		32	
Employer Medicare		1,026	
Travel		5,336	
Total Career and Technical Education Program			95,563

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Technology

Internet Connectivity	\$ 88,808	
Cabling	1,253	
Software	73,826	
Total Technology		\$ 163,887

Other Programs

On-behalf Payments to OPEB	\$ 318,458	
Total Other Programs		318,458

Board of Education

Secretary to Board	\$ 6,000	
Longevity Pay	203,322	
Board and Committee Members Fees	11,125	
Social Security	12,880	
Pensions	373	
Life Insurance	1,352	
Medical Insurance	442,122	
Employer Medicare	3,037	
Audit Services	19,500	
Dues and Memberships	7,201	
Legal Services	150,463	
Travel	10,236	
Other Contracted Services	3,250	
Trustee's Commission	276,849	
Criminal Investigation of Applicants - TBI	7,000	
Other Charges	7,708	
Total Board of Education		1,162,418

Director of Schools

County Official/Administrative Officer	\$ 109,166	
Assistant(s)	129,570	
Career Ladder Program	1,000	
Clerical Personnel	29,515	
Social Security	15,498	
Pensions	23,631	
Life Insurance	50	
Medical Insurance	40,040	
Dental Insurance	600	
Unemployment Compensation	80	
Employer Medicare	3,624	
Advertising	6,972	
Communication	7,006	
Dues and Memberships	7,593	
Postal Charges	6,910	
Travel	1,296	
Other Contracted Services	4,935	

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Office Supplies	\$	5,460	
Other Charges		133	
Administration Equipment		681	
Total Director of Schools			\$ 393,760

Office of the Principal

Principals	\$	1,163,487	
Career Ladder Program		6,000	
Assistant Principals		509,924	
Secretary(ies)		650,078	
Other Salaries and Wages		68,767	
Social Security		141,836	
Pensions		198,838	
Life Insurance		872	
Medical Insurance		480,512	
Dental Insurance		3,375	
Unemployment Compensation		500	
Employer Medicare		33,176	
Communication		25,598	
Travel		511	
Other Contracted Services		40,051	
Other Supplies and Materials		3,768	
Total Office of the Principal			3,327,293

Fiscal Services

Supervisor/Director	\$	63,159	
Clerical Personnel		152,472	
Social Security		13,201	
Pensions		13,391	
Life Insurance		72	
Medical Insurance		35,657	
Dental Insurance		750	
Unemployment Compensation		140	
Employer Medicare		3,087	
Dues and Memberships		300	
Travel		383	
Other Contracted Services		24,230	
Data Processing Supplies		4,356	
Office Supplies		1,052	
Other Supplies and Materials		795	
Other Charges		181	
Administration Equipment		2,008	
Total Fiscal Services			315,234

Operation of Plant

Custodial Personnel	\$	861,033	
---------------------	----	---------	--

(Continued)

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Other Salaries and Wages	\$	109,525	
Social Security		57,354	
Pensions		59,050	
Life Insurance		571	
Medical Insurance		266,860	
Dental Insurance		2,045	
Unemployment Compensation		2,500	
Employer Medicare		13,413	
Maintenance and Repair Services - Equipment		3,534	
Travel		3,634	
Other Contracted Services		20,531	
Custodial Supplies		111,341	
Electricity		1,117,092	
Natural Gas		118,939	
Water and Sewer		197,218	
Other Supplies and Materials		2,747	
Other Charges		605	
Plant Operation Equipment		<u>115,274</u>	
Total Operation of Plant			\$ 3,063,266

Maintenance of Plant

Supervisor/Director	\$	47,282	
Clerical Personnel		31,096	
Maintenance Personnel		237,923	
Social Security		18,994	
Pensions		19,103	
Life Insurance		137	
Medical Insurance		71,511	
Dental Insurance		300	
Unemployment Compensation		352	
Employer Medicare		4,442	
Communication		1,034	
Laundry Service		3,940	
Maintenance and Repair Services - Buildings		189,744	
Maintenance and Repair Services - Equipment		62,505	
Travel		300	
Other Contracted Services		35,007	
Equipment and Machinery Parts		8,403	
Other Supplies and Materials		24,600	
Other Charges		10,094	
Maintenance Equipment		<u>6,764</u>	
Total Maintenance of Plant			773,531

Transportation

Mechanic(s)	\$	165,836	
Bus Drivers		989,552	

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Other Salaries and Wages	\$ 199,048	
Social Security	81,802	
Pensions	82,797	
Life Insurance	1,169	
Medical Insurance	436,919	
Dental Insurance	4,623	
Unemployment Compensation	2,432	
Employer Medicare	19,187	
Communication	2,354	
Laundry Service	5,050	
Maintenance and Repair Services - Vehicles	15,817	
Medical and Dental Services	11,913	
Travel	3,978	
Diesel Fuel	300,939	
Garage Supplies	4,897	
Gasoline	36,648	
Instructional Supplies and Materials	4,300	
Lubricants	23,266	
Tires and Tubes	44,909	
Vehicle Parts	216,798	
Other Supplies and Materials	17,970	
Other Charges	39,434	
Transportation Equipment	10,000	
Total Transportation		\$ 2,721,638

Central and Other

Other Salaries and Wages	\$ 54,469	
Social Security	3,065	
Pensions	3,382	
Life Insurance	40	
Medical Insurance	20,172	
Dental Insurance	85	
Employer Medicare	717	
Total Central and Other		81,930

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$ 12,729	
Teachers	29,380	
Clerical Personnel	13,494	
Educational Assistants	15,687	
Other Salaries and Wages	225,747	
Social Security	16,628	
Pensions	8,474	
Life Insurance	22	
Medical Insurance	11,166	

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Unemployment Compensation	\$	340	
Employer Medicare		4,190	
Travel		686	
Food Supplies		569	
Instructional Supplies and Materials		56,724	
Other Supplies and Materials		3,689	
In Service/Staff Development		2,296	
Other Charges		<u>11,425</u>	
Total Community Services			\$ 413,246

Early Childhood Education

Supervisor/Director	\$	35,461	
Teachers		661,630	
Clerical Personnel		29,515	
Educational Assistants		78,360	
Certified Substitute Teachers		2,530	
Non-certified Substitute Teachers		6,180	
Social Security		47,700	
Pensions		69,980	
Life Insurance		307	
Medical Insurance		156,569	
Dental Insurance		1,200	
Unemployment Compensation		768	
Employer Medicare		11,172	
Contracts with Other Public Agencies		172,574	
Travel		180	
Food Supplies		11,335	
Instructional Supplies and Materials		44,844	
Other Supplies and Materials		1,954	
In Service/Staff Development		785	
Other Charges		71,500	
Regular Instruction Equipment		<u>30,405</u>	
Total Early Childhood Education			1,434,949

Capital Outlay

Regular Capital Outlay

Architects	\$	350	
Building Improvements		956,067	
Site Development		13,577	
Other Capital Outlay		<u>102,952</u>	
Total Regular Capital Outlay			<u>1,072,946</u>

Total General Purpose School Fund \$ 50,676,047

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	814,754	
Educational Assistants		207,365	
Certified Substitute Teachers		798	
Non-certified Substitute Teachers		15,403	
Social Security		57,982	
Pensions		83,412	
Life Insurance		360	
Medical Insurance		193,382	
Dental Insurance		1,296	
Unemployment Compensation		1,173	
Employer Medicare		14,122	
Other Contracted Services		140,558	
Instructional Supplies and Materials		81,212	
Other Supplies and Materials		2,856	
Regular Instruction Equipment		178,988	
Total Regular Instruction Program			\$ 1,793,661

Alternative Instruction Program

Teachers	\$	19,984	
Social Security		1,239	
Pensions		1,815	
Life Insurance		6	
Medical Insurance		3,539	
Dental Insurance		59	
Unemployment Compensation		13	
Employer Medicare		290	
Total Alternative Instruction Program			26,945

Special Education Program

Teachers	\$	246,001	
Educational Assistants		447,592	
Speech Pathologist		126,479	
Certified Substitute Teachers		1,238	
Non-certified Substitute Teachers		3,628	
Social Security		47,948	
Pensions		55,616	
Life Insurance		468	
Medical Insurance		222,669	
Dental Insurance		1,999	
Unemployment Compensation		1,474	
Employer Medicare		11,229	
Maintenance and Repair Services - Equipment		13,009	
Other Contracted Services		23,004	
Instructional Supplies and Materials		135,613	
Other Supplies and Materials		9,400	
Special Education Equipment		35,416	
Total Special Education Program			1,382,783

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Career and Technical Education Program

Vocational Instruction Equipment	\$ 14,113	
Total Career and Technical Education Program		\$ 14,113

Support Services

Other Student Support

Other Salaries and Wages	\$ 30,227	
Social Security	1,717	
Pensions	2,603	
Life Insurance	7	
Medical Insurance	3,744	
Dental Insurance	150	
Employer Medicare	402	
Communication	10,908	
Other Contracted Services	88,942	
Other Supplies and Materials	19,589	
In Service/Staff Development	9,565	
Other Charges	2,552	
Total Other Student Support		170,406

Regular Instruction Program

Supervisor/Director	\$ 35,461	
Secretary(ies)	29,205	
Other Salaries and Wages	186,170	
Social Security	14,900	
Pensions	21,666	
Life Insurance	46	
Medical Insurance	31,459	
Dental Insurance	284	
Unemployment Compensation	139	
Employer Medicare	3,485	
Travel	1,737	
Other Supplies and Materials	7,223	
In Service/Staff Development	67,223	
Other Charges	3,232	
Other Equipment	2,177	
Total Regular Instruction Program		404,407

Alternative Instruction Program

Guidance Personnel	\$ 12,653	
Social Security	785	
Pensions	1,149	
Life Insurance	4	
Medical Insurance	1,882	
Dental Insurance	38	
Unemployment Compensation	9	
Employer Medicare	184	
Total Alternative Instruction Program		16,704

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program

Secretary(ies)	\$	34,610	
Other Salaries and Wages		186,662	
Social Security		12,866	
Pensions		16,423	
Life Insurance		76	
Medical Insurance		40,925	
Dental Insurance		38	
Unemployment Compensation		219	
Employer Medicare		3,009	
Travel		7,222	
Other Contracted Services		35,828	
Other Supplies and Materials		37,113	
In Service/Staff Development		73,479	
Other Charges		145	
Total Special Education Program			\$ 448,615

Career and Technical Education Program

In Service/Staff Development	\$	2,890	
Total Career and Technical Education Program			2,890

Total School Federal Projects Fund \$ 4,260,524

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Clerical Personnel	\$	36,005	
Social Security		1,936	
Pensions		2,236	
Life Insurance		14	
Medical Insurance		7,532	
Employer Medicare		453	
Communication		9,550	
Maintenance and Repair Services - Equipment		24,243	
Postal Charges		1,250	
Printing, Stationery, and Forms		1,658	
Travel		642	
Other Contracted Services		3,389,979	
Office Supplies		357	
USDA - Commodities		261,145	
Other Supplies and Materials		6,311	
Other Charges		9,468	
Food Service Equipment		52,608	
Total Food Service			\$ 3,805,387

Total Central Cafeteria Fund 3,805,387

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

<u>Education Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Education Capital Projects</u>			
Trustee's Commission	\$	12,737	
Building Improvements		28,731	
Transportation Equipment		<u>521,844</u>	
Total Education Capital Projects			<u>\$ 563,312</u>
Total Education Capital Projects Fund			<u>\$ 563,312</u>
Total Governmental Funds - Greene County School Department			<u><u>\$ 59,305,270</u></u>

Exhibit J-9

Greene County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes
in Cash Balances - City Agency Funds
For the Year Ended June 30, 2018

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 3,058,696	\$ 3,058,696
Trustee's Collections - Prior Years	0	84,817	84,817
Trustee's Collections - Bankruptcy	0	84	84
Circuit/Clerk and Master Collections - Prior Years	0	29,928	29,928
Interest and Penalty	0	27,862	27,862
Payments in-Lieu-of Taxes - Local Utilities	0	117,138	117,138
Payments in-Lieu-of Taxes - Other	0	17,434	17,434
Local Option Sales Tax	8,392,352	3,031,785	11,424,137
Bank Excise Tax	0	5,164	5,164
Other Statutory Local Taxes	0	136	136
Marriage Licenses	0	718	718
Total Cash Receipts	\$ 8,392,352	\$ 6,373,762	\$ 14,766,114
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 8,308,428	\$ 6,275,446	\$ 14,583,874
Trustee's Commission	83,924	95,606	179,530
Total Cash Disbursements	\$ 8,392,352	\$ 6,371,052	\$ 14,763,404
<u>Excess of Cash Receipts Over (Under)</u>			
Cash Disbursements	\$ 0	\$ 2,710	\$ 2,710
Cash Balance, July 1, 2017	0	0	0
Cash Balance, June 30, 2018	\$ 0	\$ 2,710	\$ 2,710

SINGLE AUDIT SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, and have issued our report thereon dated February 7, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greene County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greene County's internal control. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during

our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2018-002 and 2018-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greene County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

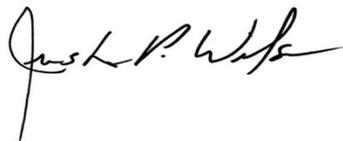
Greene County's Responses to the Findings

Greene County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Greene County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 7, 2019

JPW/tg



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Greene County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Greene County's major federal programs for the year ended June 30, 2018. Greene County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Greene County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greene County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Greene County's compliance.

Opinion on Each Major Federal Program

In our opinion, Greene County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Greene County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Greene County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

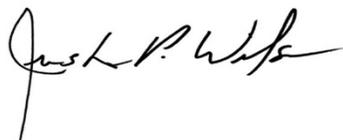
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated February 7, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 7, 2019

JPW/tg

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2)
For the Year-Ended June 30, 2018

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	N/A	\$ 44,350
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	N/A	662,723
National School Lunch Program	10.555	N/A	2,111,958 (7)
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (4)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	261,145 (7)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-18-55690-00	80,272 (9)
Total U.S. Department of Agriculture			<u>\$ 3,160,448</u>
U.S. Department of Military:			
Passed-through State Department of General Services:			
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	\$ 617,055 (8)
Total U.S. Department of Military			<u>\$ 617,055</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Programs	14.228	B-15-DC-47-001	\$ 149,806
Total U.S. Department of Housing and Urban Development			<u>\$ 149,806</u>
U.S. Department of Interior:			
Direct Program:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 103,412
Passed-through Tennessee Wildlife Resource Agency:			
Enhanced Hunter Education and Safety Program	15.626	32801-00609	392,695
Total U.S. Department of Interior			<u>\$ 496,107</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	(3)	\$ 4,841
Total U.S. Department of Transportation			<u>\$ 4,841</u>
U.S. Department of Education:			
Passed-through State Department of Human Services:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	\$ 70,513
Passed-through State Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	N/A	1,910,564
Special Education Cluster: (4)			
Special Education - Grants to States	84.027	N/A	1,858,571
Special Education - Preschool Grants	84.173	N/A	34,725
Career and Technical Education - Basic Grants to States	84.048	N/A	115,509
Rural Education	84.358	N/A	109,244
English Language Acquisition State Grants	84.365	N/A	8,204
Improving Teacher Quality State Grants	84.367	N/A	255,095
Total U.S. Department of Education			<u>\$ 4,362,425</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Family Planning Services	93.217	GG-18-55690-00	\$ 8,475 (9)
National State Based Tobacco Control Programs	93.305	GG-18-55690-00	20,012 (9)
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	(5)	60,261 (9)

(Continued)

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services (Cont.):			
Passed-through State Department of Health (Cont.):			
Medicaid Cluster:			
Medical Assistance Program	93.778	GG-18-55690-00	\$ 42,170 (9)
HIV Prevention Activities - Health Department Based	93.940	GG-18-55690-00	677 (9)
Maternal and Child Health Services Block Grant to the States	93.994	GG-18-55690-00	20,641 (9)
Passed-through State Department of Education:			
CCDF Cluster:			
Child Care and Development Block Grant	93.575	(3)	<u>224,712</u>
Total U.S. Department of Health and Human Services			<u>\$ 376,948</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance	97.036	(3)	\$ 419,085
Emergency Management Performance Grants	97.042	(3)	<u>47,000</u>
Total U.S. Department of Homeland Security			<u>\$ 466,085</u>
Total Expenditures of Federal Grants			<u>\$ 9,633,715</u>

State Grants		Contract Number	
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 13,500
Rural Local Health Services - State Department of Health	N/A	(6)	364,330 (9)
Special Needs Grant - State Department of Health	N/A	GG-17-51939-00	95,000
State Aid Program - State Department of Transportation	N/A	(3)	1,716,365
Litter Program - State Department of Transportation	N/A	Z-18LIT030	67,908
Recycling Equipment Grant - State Department of Environment and Conservation	N/A	(3)	17,584
Fast Track Industrial Infrastructure Program - State Department of Economic and Community Development	N/A	(3)	657,193
Tourism Enhancement Grant - State Department of Economic and Community Development	N/A	(3)	36,123
Law Enforcement Training Program - State Department of Safety	N/A	(3)	33,000
Connect Tennessee - State Department of Education	N/A	(3)	17,355
Drivers Education - State Department of Education	N/A	(3)	25,946
Coordinated School Health - State Department of Education	N/A	(3)	99,921
CTE Equipment - State Department of Education	N/A	(3)	124,641
Family Resource Center - State Department of Education	N/A	(3)	29,207
Safe Schools - State Department of Education	N/A	(3)	34,530
Lottery for Education: After School Programs - State Department of Education	N/A	(3)	66,256
Early Childhood Education Project - State Department of Education	N/A	(3)	<u>1,410,960</u>
Total State Grants			<u>\$ 4,809,819</u>

CFDA = Catalog of Federal Domestic Assistance
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Greene County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
- (3) Information not available.
- (4) Child Nutrition Cluster total \$3,035,826; Special Education Cluster total \$1,893,296.
- (5) GG-18-55690-00 - \$17,520; GG-14-40793-00 - \$42,741.
- (6) GG-17-50478-00 - \$55,620; GG-18-55690-00 - \$308,710.
- (7) Total for CFDA No. 10.555 is \$2,373,103.
- (8) During the year ended June 30, 2018, Greene County received excess military equipment from the U.S. Department of Military valued at \$617,055.
- (9) Multi-service contract.

SUBRECIPIENTS	Federal CFDA Number	Amount Provided to Subrecipient	Subrecipient
Community Development Block Grant/State's Programs	14.228	\$149,806	Glen Hills Utility

Greene County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2018

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Greene County, Tennessee, for the year ended June 30, 2018.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
-------------	-------------	----------------	------------------	-------------	----------------

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

2017	220	2017-001	Greene County did not obtain a current actuarial valuation for other postemployment benefits.	N/A	Corrected
------	-----	----------	---	-----	-----------

OFFICE OF DIRECTOR OF SCHOOLS

2017	221	2017-002	The purchasing and payroll software used by the central office did not have adequate application controls.	N/A	Corrected
------	-----	----------	--	-----	-----------

Prior-year Federal Award Findings

There were no prior-year federal award findings to report.

GREENE COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Greene County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **YES**
3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
 - * CFDA Numbers 10.553 and 10.555 Nutrition Cluster: School Breakfast Program
and National School Lunch Program
 - * CFDA Numbers: 84.027 and 84.173 Special Education Cluster:
Special Education - Grants to States,
Special Education - Preschool Grants
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **YES**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are presented following each finding and recommendation. Management's corrective action plans, whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF COUNTY MAYOR

FINDING 2018-001

SOME SANITATION DEPARTMENT EMPLOYEES USED ASSETS OWNED BY THE DEPARTMENT FOR PRIVATE PURPOSES

(Noncompliance Under *Government Auditing Standards*)

Based on allegations that employees of the Sanitation Department had used county vehicles for private purposes and had used the department's garage to work on their personal vehicles, the county attorney and the human resources director conducted an internal investigation. From the summary of the internal investigation and the written reprimands given to the employees, it appears some employees did in fact utilize a county vehicle for private purposes or the benefit of another individual and did use the department's garage to perform work on or have work performed on their personal vehicles. Two employees were issued written reprimands, which included three-day unpaid suspensions. We reviewed Sanitation Department invoices and were unable to determine if any department purchased auto parts were used on personal vehicles. Sound business practices dictate that county-owned property be used only for county purposes. We did note that the county, upon completion of its investigation, revised several departmental policies.

RECOMMENDATION

Employees should not use county-owned assets for private purposes. Management should monitor department assets and employee activity to ensure its assets are used only for county purposes.

MANAGEMENT'S RESPONSE – CURRENT COUNTY MAYOR KEVIN MORRISON

After being made aware of the accusation, the County Attorney and Human Resources Director conducted an internal investigation. From the results of the investigation, two written reprimands were given to employees, which included three-day unpaid suspensions. Also, the Greene County Mayor has worked closely with the Director of Solid Waste to develop and implement a more stringent and detailed set of departmental policies that outline the expectations of the associates.

OFFICE OF CLERK AND MASTER

FINDING 2018-002

TIME SHEETS DID NOT ALWAYS ACCURATELY REFLECT TIME WORKED

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The clerk and master filed a salary suit against the county seeking additional funding for her office operations. From our review of related records, we noted that employees provided depositions during legal proceedings indicating actual time worked often differed from time reported. The failure to accurately record time worked on employee time sheets increases the risks of improper payments and has implications regarding federal wage and hour laws. This deficiency is the result of a lack of management oversight.

RECOMMENDATION

Employees should be paid for actual time worked based on accurate time sheets. Time sheets should be prepared and signed by each employee to document their actual time worked, and time sheets should be reviewed and approved by supervisory personnel.

MANAGEMENT'S RESPONSE – CLERK AND MASTER (PARAPHRASED)

I do not agree with the finding and I do not believe that any further corrective action would be required, due to the following. Currently and since December 2017 time records are kept completely different. Prior to December 2017, any inaccuracies or mistakes on the timesheets did not cause any financial detriment to Greene County as they were only slight, never rising to intentional falsifications of same and Greene County never paid staff of the Clerk and Master's Office for work they did not do. Greene County Chancery Court suffered significant loss of resources beginning in 2016. Chancellor John C. Rambo made the following statement on pages 5 in his judgement on May 26, 2018, in awarding the Clerk and Master's Office additional staffing and he found on page 34, that "more help is needed to account for vacancies in her office and loss of experienced deputies with management responsibilities." Further on page 14 of the Chancellor's May 26, 2018 judgment the court found "Although the timesheets were inaccurate, the videos failed to persuade the Court that Petitioner's deputy clerks were not working the hours required of the office." "The Court was persuaded the Clerk and Master and her deputies regularly work full workweeks, but the deputy clerks estimate their arrival and departure times, until recent timekeeping changes were implemented."

OFFICE OF SHERIFF

FINDING 2018-003

TIME SHEETS FOR AN EMPLOYEE DID NOT ALWAYS ACCURATELY REFLECT TIME WORKED

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

We were made aware of an issue related to an employee of the Sheriff's Department whose time sheets did not reflect the actual hours worked. The director of accounts and budgets, human resources director, and the county attorney reviewed the records and discussed the situation with the sheriff and the employee. The internal investigation disclosed the employee appeared to have been correctly paid for the hours worked but had incorrectly

completed his timesheets. The employee incorrectly assumed that he earned compensatory time. Since the employee was part-time, he was not eligible for compensatory time. Therefore, he did not always reflect the actual hours worked on the actual day worked. The failure to accurately record time worked on employee time sheets increases the risks of improper payments and has implications regarding federal wage and hour laws. This deficiency is the result of a lack of management oversight.

RECOMMENDATION

Employees should be paid for actual time worked based on accurate time sheets. Time sheets should be prepared and signed by each employee to document their actual time worked, and time sheets should be reviewed and approved by supervisory personnel.

MANAGEMENT'S RESPONSE – CURRENT SHERIFF WESLEY HOLT

In response to the above finding this occurred during the previous administration. I certainly concur with this finding. Actual hours worked should always be accounted for on the time card to prevent falsification.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2018.

Greene County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2018

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
-------------------	------------------	---------------------------------------

OFFICE OF COUNTY MAYOR

2018-001	Some Sanitation Department Employees used Assets Owned by the Department for Private Purposes	226
----------	---	-----

OFFICE OF CLERK AND MASTER

2018-002	Time Sheets did not Always Accurately Reflect Time Worked	227
----------	---	-----

OFFICE OF SHERIFF

2018-003	Time Sheets for an Employee did not Always Accurately Reflect Time Worked	228
----------	---	-----

GREENE COUNTY GOVERNMENT



KEVIN MORRISON, MAYOR

204 North Cutler Street, Suite 206, Greeneville, TN 37745

Office: 423-798-1766 Fax: 423-798-1771

Email: MayorKevinMorrison@greencountytn.gov

Corrective Action Plan

FINDING

SOME SANITATION DEPARTMENT EMPLOYEES USED ASSETS OWNED BY THE DEPARTMENT FOR PRIVATE PURPOSES

(Noncompliance Under *Government Auditing Standards*)

Response and Corrective Action Plan Prepared by:

Danny G. Lowery, II, Director of Accounts and Budgets

Person Responsible for Implementing the Corrective Action:

Kevin C. Morrison, Greene County Mayor

Anticipated Completion Date of Corrective Action:

June 30, 2019

Repeat Finding:

No

Reason Corrective Action was Not Taken in the Prior Year:

N/A

Planned Corrective Action:

The Greene County Mayor will work closely with the Director of Solid Waste to develop and implement a more stringent and detailed set of departmental policies that outline the expectations of the associates.

Signature:



OFFICE OF
Clerk and Master
CHANCERY COURT, GREENE COUNTY COURTHOUSE; LOWER LEVEL
101 SOUTH MAIN STREET
P.O. BOX 263
Greeneville, Tennessee 37744
(423) 798-1742/1744/0010
Fax (423) 798-1743
<https://greenecountychancery.org>

DOUGLAS T. JENKINS
CHANCELLOR
Jim Arnette, Director
Division of Local Government Audit
Tennessee Comptroller of the Treasury
425 Fifth Avenue North - Cordell Hull Building
Nashville, Tennessee 37243

KAY SOLOMON ARMSTRONG, J.D.
CLERK AND MASTER

January 17, 2019

Corrective Action Plan for Greene County Clerk & Master's Office

Finding: TIME SHEETS DID NOT ALWAYS ACCURATELY REFLECT TIME WORKED

Response and Corrective Action Plan Prepared by:
Kay Solomon Armstrong, Clerk & Master for Greene County

Person Responsible for Implementing the Corrective Action:
Kay Solomon Armstrong, Clerk & Master for Greene County

Anticipated Completion Date of Corrective Action: N/A

Immediate action was taken, in December 2017, to process time sheets with thorough accurate specificity. Further, see Chancellor John C. Rambo's *Judgment* (entered May 26, 2018 in Greene County Chancery Court civil action #2017-CV-316) which found, among other findings, that the Clerk and Master and her deputies regularly work full workweeks, but the deputy clerks estimated their arrival and departure times, until recent timekeeping changes were implemented."

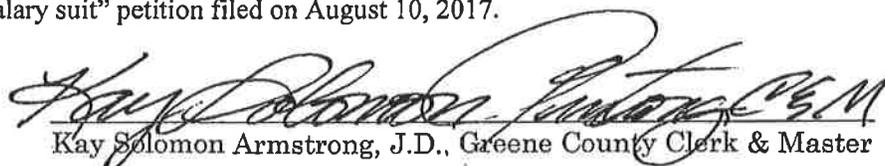
Repeat Finding: No

Planned Corrective Action: N/A

Immediate action was taken, in December 2017, to process time sheets with thorough accurate specificity, and an online time and attendance computer application has been installed on each employee's workstation to track time worked (to the minute, with no rounding). This computer software reflects not only the exact day and hour worked, but the exact minutes of a particular day worked, functioning as a time clock and generating reports that require management approval. The information generated by said software is used to fill out the Greene County payroll clerk's prescribed time sheet form. Further, time records are maintained daily, with management oversight; and, same are submitted weekly to management (currently, Deputy Clerk & Master Bland Justis), who critiques and verifies time worked. Before time sheets/records are turned in to the Greene County payroll clerk, the Clerk & Master reviews all time sheets/records for final approval, evidencing same by her signature.

[Prior to the purchase of this password protected technology, from the Greene County Chancery Court budget (on January 12, 2018), time and attendance was not automated in the Clerk & Master's Office.]

Finally, the Clerk & Master has filed a second "salary suit" petition (regarding current budget year ending 6/30/19) seeking sufficient staffing, commensurate with Chancellor John C. Rambo's Judgment of May 26, 2018 in the Clerk & Master's original "salary suit" petition filed on August 10, 2017.


Kay Solomon Armstrong, J.D., Greene County Clerk & Master

**GREENE COUNTY
SHERIFF'S DEPARTMENT**

OFFICE PHONE: 423-798-1800
DETENTION CENTER: 423-798-1802
FAX: 423-798-1801



**WESLEY HOLT
SHERIFF**

116 E. DEPOT STREET
GREENEVILLE, TENNESSEE 37743



Corrective Action Plan

FINDING: TIME SHEETS FOR AN EMPLOYEE DID NOT ALWAYS ACCURATELY REFLECT TIME WORKED

Response and Corrective Action Plan Prepared by:
Wesley Holt, Sheriff

Person Responsible for Implementing the Corrective Action:
Wesley Holt, Sheriff

Anticipated Completion Date of Corrective Action:
Immediately

Repeat Finding:
No

Reason Corrective Action was Not Taken in the Prior Year:
N/A

Planned Corrective Action:

(NOTE: This action occurred during the previous administration.)

Management will have more oversight of all time cards. Effective immediately:

- All employees are required to submit time sheets accurately reflecting the hours worked;
- Supervisors will make sure that the hours worked are correct and will sign off on all time sheets; and
- Time sheets will be submitted to the chief deputy of finance who will review all time sheets before they are processed for payment.

Wesley Holt
01-11-19

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Greene County.

GREENE COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

Greene County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Greene County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.